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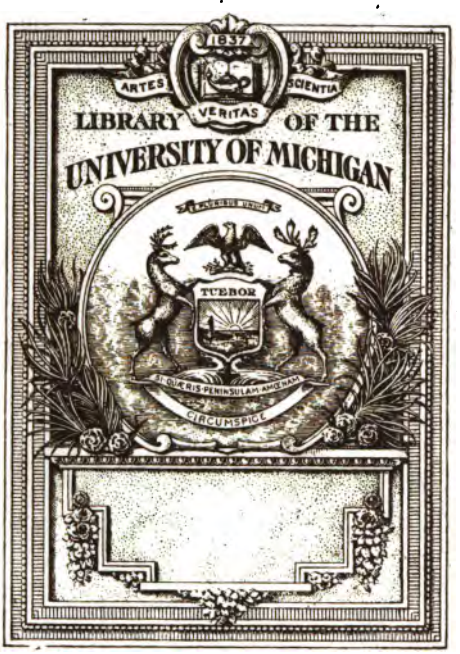


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# SEVENTH ANNUAL REPORT

OF THE

# NEW HAMPSHIRE STATE TAX COMMISSION

## TAX YEAR OF 1917

ALBERT O. BROWN,
WILLIAM B. FELLOWS,
JOHN T. AMEY,
} Commissioners

CONCORD, N. H.
1917

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# REPORT.

CONCORD, N. H., August 31, 1917.

The seventh annual report of the state tax commission contains, in addition to the usual tables, the financial statistics of towns and cities heretofore printed in the reports of the state treasurer, following the requirements of c. 57, Laws 1917.

Legislation in 1917 relating to taxation and the duties of assessors and selectmen may be briefly summarized.

The fiscal year of towns, village precincts and departments thereof is made to end on the thirty-first day of January, s. 9, c. 129, Laws 1917, and of school districts on the thirty-first day of August, annually, s. 1, c. 122, Laws 1917.

The latter chapter provides that the fiscal year beginning February 16, 1917, shall continue until August 31, 1918, thus covering a period of eighteen months.

It seems also to settle the question whether money for school purposes shall be paid from the town treasury before school taxes have been collected (Pub. St., c. 88, s. 3) by declaring that the selectmen shall pay over to the district treasurer, annually on or before October 1, and monthly thereafter, such sums as the school board shall require for the maintenance of the schools.

It has been a mooted question in some localities whether machinery disconnected with factory buildings and not falling in the class of carding machines is taxable under s. 3, c. 55, Public Statutes, which reads in part, "Buildings, mills, carding machines, factory buildings and machinery . . . are taxable as real estate."



New Hampshire State Tax Commission 3-19-18

Chapter 6, Laws 1917, definitely settles this particular question by amending section 3 so that it now reads, "Buildings, mills, machinery . . . are taxable as real estate."

No further argument will be necessary with those who have sometimes claimed that printing presses were not taxable.

Chapter 108, Laws 1917, exempts from taxation to the depositor money deposited in the savings department of any national bank in this state bearing interest, *provided,* the bank elects to pay a tax to the state at the same rate and in the same manner savings banks pay taxes.

No national bank as yet has elected to pay the tax. Their inaction leaves such deposits taxable to the depositor as money at interest, and, since these deposits aggregate a large sum in the state which ought to yield a tax, it is essential that the assessors require a strict compliance with the law in the matter of individual inventory returns.

Depositors themselves should be interested in persuading the banks to pay the small tax, for in that event the deposit is an exempt security like corporate stock and need not be reckoned when offsetting indebtedness against taxable investments.

Along the line of taxation of money is c. 189, Laws 1917, expressly declaring that "money deposited in any bank without this state on interest is taxable to the resident owner thereof."

Exception is made in the case of a state which does not tax deposits in New Hampshire banks owned by residents of such state.

This chapter is somewhat retaliatory in its nature, and properly so, because adjoining states where much New Hampshire money goes, have taxed the money in New Hampshire of their residents, while our court held under the law existing prior to the enactment of chapter 189 that New Hampshire residents were not taxable for their money in savings banks in other states.

New Hampshire was suffering from the open door to other states for its own money, and from the barricade erected by these states interfering with a counter current toward its own borders.

Vermont promptly removed its obstruction by the enactment of a statute similar to chapter 189, and it seems that a like statute has long been in force in Connecticut, therefore those two states are free territory for New Hampshire money, but such money lodged in the banks of Massachusetts and other states, so far as information is now at hand, is taxable to the owners.

The strict enforcement of the new income tax law in Massachusetts last year resulted in the withdrawal of considerable sums of money from our banks.

Not in the spirit of retaliation but in the spirit of loyalty, the citizens of New Hampshire should patronize their home banks.

Chapter 143, Laws 1917, amending s. 2, c. 61, Public Statutes, relating to collection of taxes of non-residents, is of interest to tax collectors and non-resident land owners.

The publishers of the *Independent Statesman* are required to send to tax collectors as many copies of the paper containing advertisements for sale of land as there are non-resident taxpayers in the list, and tax collectors must mail a copy of the paper to each non-resident taxpayer.

Furthermore, the publishers of this paper and of county papers shall file with the register of deeds in each county a certified statement of the list of lands advertised situate in the respective counties, and the several registers shall record the same in special books kept for that purpose.

Persons interested in such tracts of land need only visit the office of the register of deeds to ascertain as to the advertisement of non-resident land in any town in the county.

That the accounting officers in municipalities in the state shall in due time adopt a uniform system of book-keeping and reporting was made obligatory by c. 57, Laws 1917.

Work in this direction has been going on for the past two years with gratifying results. Considerably more than one half of the towns have voluntarily adopted the system prepared in the office of the tax commission, and the other towns are arranging to come in line at the beginning of the new year.

It is unnecessary to argue in favor of a simple analysis of accounts adapted to each and every town as against two hundred and thirty-five different methods of handling the same items.

The expense of maintaining a town hall may as well be included under "town hall expense" as under "miscellaneous expense," also incidental highway expenses properly come in the "highway account" instead of "miscellaneous expense."

The books and vouchers are so prepared that at any time the town treasurer and selectmen may know at a glance not only the total receipts but also the total payments charged against highways, police or whatever.

At the end of the year the town report is completed by simply taking the footing of each column or account, and the necessity of separating all the vouchers and classifying the accounts no longer exists.

Again, a summary of the expenditures of all the towns can be made which will show the total amount of money expended in the state for schools, highways, care of poor, etc., which now is not known and cannot be readily ascertained.

While this information may not be of great importance, it certainly will be of interest.

A business concern handling more than seven million dollars a year would regard its bookkeeping as a very important feature, and it is equally important to the taxpayers of the state that the seven million dollars of their contributions be correctly accounted for and well managed.

Chapter 129, Laws 1917, relating to municipal finances, abolishes the creation of sinking funds to meet indebted-

ness and substitutes serial notes or bonds to be cared for by an annual levy without vote of the municipality.

The special investigation made under the direction of the tax commission in 1916 disclosed an indebtedness of $1,390,000 incurred under the municipal bond act of 1895, against which no sinking funds at all had been established. It further appeared that sinking funds accumulated to meet a certain indebtedness had been used for other purposes.

Provision for the payment of debt by definite amounts is a matter of comparative recent consideration not only in this state but in all states.

In this connection it is of interest to note the advice of the late Isaac Adams, who, under the date of March 13, 1867, fifty years ago, reported on the aggregate indebtedness of the town of Sandwich, and methods of repayment.

He said, "In regard to the management of the remainder of the debt, I would respectfully advise that town bonds be issued, and that their payments be so timed that a convenient and definite portion of the principal, as well as of the interest of the debt, shall fall due about the first of January, every year, until the whole shall have been redeemed."

Thirty-five years after his death his recommendation appears almost word for word in the chapter under discussion.

Municipalities and counties shall not issue notes payable on demand, nor shall they incur debt to provide for the current maintenance and operation expenses, except loans in anticipation of taxes as authorized by law.

This exception refers to c. 21, Laws 1907, which is here quoted because it has been too little regarded.

"Cities may by a two-thirds vote of their city councils, and towns by a major vote of their legal voters in a legally warned town meeting, incur debts for temporary loans in anticipation of the taxes of the municipal year in which such debts are incurred, and expressly made payable there-

from by such vote; such loans shall be payable within one year after the date of incurrence and shall not be reckoned in determining the authorized limit of indebtedness."

It has been the general practice of selectmen to borrow money on town notes whenever money is needed without much reference to their authority to bind the town, nor have lenders paid much attention to the question of the legality of the notes.

This will be a serious question in the future, however, in view of the proper limitations imposed by chapter 129.

It is needless to comment on the fact that current maintenance should not exceed current revenue, and that money borrowed in anticipation of taxes should be repaid within the year and from the taxes of that year.

Finally, the act fixes a definite debt limit not to exceed six per cent of the last assessed valuation, but this is so arranged that the limit is three per cent for a county, city or town, two per cent for a school district, and one per cent for a precinct.

Debt for water supply may be incurred outside of the above limits.

From the standpoint of municipal finances, which concerns every person in the state, this chapter was the most important enactment of the present legislature.

## CONSTITUTIONAL LIMITATIONS.

There are several notable facts connected with the constitution of New Hamphsire: it has not been amended in any important particular since its establishment October 31, 1783; the people have consented to call conventions but seven times in a period of 133 years, namely for the years 1792, 1852, 1876, 1889, 1902, 1912 and 1918; the subject of taxation does not seem to have been considered prior to the convention of 1902, and not until 1912 was there any effort to unloose the restrictions imposed by the words "proportional and reasonable assessments" (Part II, Art. 5), and this effort was rendered abortive at the polls.

Thus for nearly three hundred years has the general property tax prevailed in the state by the consent of its voters.

An amendment of 1902 permits the taxation of "other classes of property, including franchises and property when passing by will or inheritance" in addition to polls and estates. (Part II, Art. 6.)

What latitude is afforded by the words "other classes of property, including franchises," has never been determined, either by attempted action on the part of the legislature or by decision of the supreme court. See *Opinion of the Justices,* 77 N. H. 611, 616.

A corporate franchise has long been regarded as property, and taxable like other property at its full value. *Robinson* v. *Dover,* 59 N. H., 521, 527 (1880). *Railroad* v. *Prescott,* 47 N. H. 62, 67 (1866). *Railroad* v. *The State,* 60 N. H. 133, 139, 141 (1880).

Early advantage was taken of the amendment by the enactment of c. 40, Laws 1905, imposing a collateral legacy and succession tax at the fixed rate of five per cent upon the value of the property passing.

The constitutionality of this act was called in question and sustained in *Thompson* v. *Kidder,* 74 N. H. 89.

Answering the contention that the tax was disproportional, the court said, "There is no more reason to conclude that the power to impose an inheritance tax, expressly given, is abrogated by a necessary lack of proportion attaching to such a tax. . . . But although the power to impose an inheritance tax is clear, it must be exercised so far as possible in accordance with all other provisions of the constitution. It must be an equal tax in the sense that it must affect all persons equally."

When, in 1911, the legislature asked the court whether a graduated progressive inheritance tax with exemptions would be in violation of any provision of the constitution, the court found no objection to a tax assessed at a different rate upon property passing to direct heirs than to collaterals, and that a distinction may be made between relatives more or less remote in the direct line.

But they said, "Upon the question whether, in view of fundamental provisions of the constitution as it was construed and understood prior to 1903, it was intended by the amendment then made to authorize an exaction from those in the same class or relation to the testator or ancestor, varying in accordance with the amount of property passing—or, in other words, to authorize a classification based upon amount merely—we find that we are not agreed. The question is new in this jurisdiction. In others where it has been raised the courts are in conflict."

As the matter now stands, a tax may vary according to relationship; but whether it may vary according to the amount of property passing is uncertain.

An amendment permitting grading and rating in accordance with the amount of property passing was submitted to the people by the convention of 1912, but out of a total vote of 28,131, failed by 323 votes to receive the necessary two thirds to secure its adoption.

The agitation in recent years for some method of taxing credits and corporate stocks which will not take from thirty per cent to fifty per cent of the income, and for the relief of owners of forest growth, had much to do with the call of the convention of 1912, as it had with the call of the convention which is to assemble in June, 1918.

The long line of decisions and opinions of the court, holding that whatever property is declared taxable by the legislature must be appraised on the same plane of value and taxed at local rates, frustrates any attempt at classification or partial relief. Total relief may be secured by specific exemption or omission to declare particular property taxable.

The case of money and credits was finally disposed of in 1911 by an opinion of the court then rendered, 76 N. H. 588, and, in 1913, standing wood and timber were denied taxation at a less rate than imposed on property in general, 76 N. H. 609.

The subject of constitutional limitations in tax legislation in New Hampshire is fully covered by the above opinions and cases cited.

It may well be doubted whether the court will ever again be so complacent as it was in 1883, when, by a *dictum* pronounced by the chief justice, an exception was found to the constitutional rule of equality in the case of the savings bank tax, which was declared to be an "anomaly, resting on grounds of public policy, and universally understood to have acquired the position of an exception to the constitutional rule of equality." *Railroad* v. *The State,* 62 N. H. 648.

This case has never been regarded by the court as an authority for constitutional amendments by prescription, or permission to the legislature to classify other property.

The convention of 1912 consumed much time in the discussion of taxation, and was unanimous in submitting to the people three amendments, one of which related to the inheritance tax above mentioned.

One would permit taxation upon the incomes of public-service corporations in lieu of a direct tax upon their property.

The third amendment would destroy the effect of the words "proportional and reasonable" in connection with the taxation of growing wood and timber and money at interest, and would permit the levy of a graduated tax on incomes from stock of foreign corporations and money at interest, except incomes from money deposited in savings banks in this state received by the depositors.

By a small vote each of these amendments failed of ratification at the polls.

Had the third proposed amendment been divided so there could have been a separate vote on the wood and timber proposition and on money at interest and incomes, there is reason to believe the latter part of the amendment would have been adopted, for the amendment as presented received a very large adverse vote in Coös County, where is located the large timbered territory.

It was felt in that section that whatever exemption might be granted to that class of property would necessarily be added to the already overburdened farms.

This fear may have been unfounded, but it existed then and exists now.

The Joint Resolution approved April 21, 1915, relating to the call of the constitutional convention in 1918 was partially the result of a peculiar episode during the 1915 session of the legislature.

Because of a suggestion in governor Spaulding's inaugural address, a bill was introduced in the legislature providing for the taxation of interest and dividends instead of invested capital.

The legislature requested the opinion of the court on the question whether any constitutional provision would be violated by imposing a tax at the uniform rate upon money received as interest or dividends upon the classes of securities mentioned in the bill, and exempting the securities themselves.

A majority of the members of the court found no constitutional objection to the imposition of such a tax.

When the bill came on for hearing before the committee having it in charge, it was attacked from four angles; first by the class who believe that a credit is property; second by the owners of corporate stocks now untaxed, though they did not offer that as a reason for their opposition; third by representatives of savings banks because the resultant tax would be about one mill on the dollar of the capital value, while the bank tax is seven and one half mills; fourth by many of those who advocate a fixed tax on intangibles but who regarded the proposed tax as too low.

While the third and fourth class of opponents did not favor the bill, they were in accord with a proposition to classify intangibles and tax them on a reasonable basis, and the legislature favored the consideration of an amendment to enable this to be done. Hence the call for the constitutional convention, when the question will again be discussed as it was in 1912. The temper of the people may be tried by the submission of amendments under which the present scheme of taxation may be entirely overturned.

The removal of the words "his share" from Article 12 of the Bill of Rights and the word "proportional" from Article 5, Part II, of the constitution would leave the legislature practically unrestricted in tax legislation.

If this was followed by the amendment to Article 6, Part II, proposed in 1912 (Journal, page 92), reading as follows: "The public charges of government or any part thereof may be raised by taxation. The subjects of taxation may be divided, according to their kind and value, into classes differently taxed," full warrant would be given for indefinite classification.

Substituting the word "uniform" for "proportional" would accomplish the same result.

Slight amendments would open the door for the introduction of an income tax in addition to, or in place of, the general property tax.

A tax on incomes from invested capital would doubtless make a stronger appeal than a tax which could be levied on all incomes, including those derived from labor, employment, and business gains.

General income tax laws exist in Wisconsin, Oklahoma, Massachusetts, Missouri and Delaware; and partial ones in West Virginia, Connecticut, Montana and New York.

It has long been maintained by Professor Seligman and other students of taxation that "the general property tax has everywhere broken down in our state and local finance. It has become, in large part, a tax on real estate, whereas what is needed at the present time is primarily a taxation of personal property and especially of intangible wealth."

It is true that eighty-two per cent of the local taxes raised in New Hampshire for the year 1917 is levied on real estate, and but three per cent is derived from intangible wealth.

It is also true that but a small fraction of what is termed "intangible wealth" is taxable in this state.

The non-taxable list of intangibles include all United States obligations, bonds and notes of the state of New Hampshire and its municipal subdivisions bearing interest at five per cent or less, notes at five per cent or less secured by mortgages of New Hampshire real estate, stocks of all corporations except New Hampshire national banks, and deposits in savings banks are not taxable to the depositors.

From an income tax standpoint, and taking the average rate of taxation in the state this year, $1.78, a tax on a four per cent bond would be equivalent to fifty-five per cent income tax.

The federal war revenue bill just enacted does not impose an income tax of that amount until the individual income reaches $750,000, and this is an emergency meas-

ure and not a scientific scheme of taxation for ordinary times.

Even in England the income tax ranges only from twelve per cent to thirty-four per cent.

A twelve per cent tax on the income of a five per cent bond is equivalent to a six mill tax on the bond itself, and is double the tax in Massachusetts, where the tax is six per cent on incomes.

The language of the amendment to Article 5, Part II, proposed by the convention of 1912 is as follows: "but the said general court shall have full power and authority to specially assess, rate and tax growing wood and timber and money at interest, including money in savings banks, and to impose and levy taxes on incomes from stock of foreign corporations and foreign voluntary associations and money at interest, except on incomes from money deposited in savings banks in this state received by the depositors; and it may graduate such taxes according to the amount of the incomes, and may grant reasonable exemptions; provided, that if such taxes be levied on incomes from stock and money at interest, no other taxes shall be levied thereon against the owner or holder thereof."

This amendment provided for the classification and special assessment of growing wood and timber and money at interest, and a restricted income tax, and is somewhat clumsily inserted in the article.

The three subjects embraced in the above proposal might well be offered separately, and a fourth added, viz., an all inclusive income tax conforming to the federal income tax; and the amendments might be added to Article 5 rather than inserted in its body.

### Growing Wood and Timber.

Add at the end of Article 5 the following:

*Provided, further,* the said general court shall have full power and authority to specially assess, rate and tax grow-

ing wood and timber without regard to the rule of proportion otherwise required in taxation.

### Money at Interest.

Add at the end of Article 5 the following:

*Provided, further,* the said general court shall have full power and authority to specially assess, rate and tax money at interest, including money in savings banks and other banks, without regard to the rule of proportion otherwise required in taxation.

### Limited Income Tax.

Add at the end of Article 5 the following:

*Provided, further,* the said general court shall have full power and authority to impose and levy taxes on incomes from stock of foreign corporations and foreign voluntary associations and money at interest, except on incomes from money deposited in savings banks and other banks in this state received by the depositors without regard to the rule of proportion otherwise required in taxation, and it may graduate such taxes according to the amount of incomes and may grant reasonable exemptions, provided that if such taxes be levied on incomes from stock and money at interest no other taxes shall be levied thereon against the owner or holder thereof.

### Unlimited Income Tax.

Add at the end of Article 5 the following:

*Provided, further,* the said general court shall have full power and authority, regardless of the rule of proportion otherwise required in taxation, to impose and levy taxes on incomes of persons, co-partnerships, associations and corporations, including gains, profits, and income derived from salaries, wages, or compensation for personal service

of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any service whatever, and it may graduate such taxes according to the amount of incomes and may grant reasonable exemptions.

The first and second of the above proposed amendments set aside from other property growing wood and timber and money at interest to be specially taxed by the legislature if it sees fit so to do.

The third amendment would permit the taxation of income from foreign corporations, foreign voluntary associations, and from money at interest, at a higher rate than now can be imposed.

The fourth amendment would pave the way for substituting in place of the present property tax the income tax, or ability tax, as it is sometimes called, or the ancient faculty tax, and follows the language of the federal income tax law.

Whether the members of the coming constitutional convention will deem it prudent to submit to the people amendments under which the legislature may tax "intangible wealth" now untaxed time alone can answer.

## CONFERENCE, NEW ENGLAND STATE TAX OFFICIALS' ASSOCIATION.

The seventh annual conference of the New England State Tax Officials' Association was held at the Balsams, Dixville, New Hampshire, October 5-6, 1917.

Other conferences have been held in Boston, Mass., Augusta, Maine, Providence, R. I., and Hartford, Conn., and for the year 1918 the conference will be held in Vermont.

The chairman of the New Hampshire state tax commission has been president of the association two years, and it has long been the wish of the commission that the association meet at some place in New Hampshire where the accommodations are adequate and the surroundings attractive.

Almost any place in the state will satisfy these requirements, but Dixville Notch seemed to present the ideal location because, among other reasons, a journey through the whole length of the state, which in October is ablaze with autumnal foliage, is necessary to reach it.

The Balsams is unique in its setting, unsurpassed in its equipment, and fully justifies the faith of its owner, Mr. Hale, in New Hampshire as a vacation state, while his adjacent farms, supporting herds of blooded stock, evidence his confidence in the state from the agricultural standpoint.

This was the first visit of many in attendance to the extreme northern part of the state, but will not be their last.

Representatives were present from each of the six New England states: the governor of Maine addressed the meeting; the secretary of state of New Hampshire responded for its governor, who had been hastily summoned to Wash-

ington; Mr. Holcomb, treasurer of the National Tax Association, Mr. Whitney, tax attorney of the Western Union Telegraph Company, Mr. Zoller, tax attorney of the General Electric Company, all came from New York; Dr. John B. Phillips, former chairman of the Colorado state tax commission, enlivened the proceedings with his yankee wit, though he claims Michigan as his birthplace; the attorney-general of Connecticut traveled the length of the Connecticut river to meet the attorney-general of New Hampshire, and both kept sharp watch on tax commissioner Plumley of Vermont, to see to it that he does not bodily annex the whole river to that state before the question is determined by the supreme court of the United States, where it now rests.

However, the question whether the west bank of the Connecticut river, the center of the stream, or the east bank is the true boundary line between New Hampshire and Vermont was not openly discussed, nor was allusion made to the Indian Stream war of 1836 fought in Pittsburg, less than twenty miles from Dixville, but the following are some of the subjects considered at the four sessions of the conference: tax legislation in New England, recent and prospective, responses by tax commissioners from each of the states; address of welcome by Col. E. C. Bean, secretary of state of New Hampshire, response by Albert O. Brown, chairman New Hampshire state tax commission; the congress of states in connection with the Atlanta national tax association conference, by Carl E. Milliken, governor of Maine; constitutional limitations in tax legislation, by Hon. James P. Tuttle, attorney-general of New Hampshire; suggestions on the taxation of business corporations, by Dr. John B. Phillips, former chairman of the Colorado state tax commission; the farmers' interest in taxation, by W. B. Fellows, secretary, New Hampshire state tax commission; the income tax as a substitute for the personal property tax, by Hon. George E. Hinman, attorney-general of Connecticut, Henry H. Bond, state

income tax deputy, Massachusetts, J. F. Zoller, tax attorney, General Electric Company; results of improved revaluation methods in the city of Cambridge, Mass., by Stoughton Bell, chairman, mayor's special tax commission; are special franchise taxes practicable in the New England states, by Francis N. Whitney, tax attorney, Western Union Telegraph Co.; the result of the recent changes in federal taxation, by Alfred E. Holcomb, treasurer, National Tax Association; the proposed taxation article in the Massachusetts constitution, by William D. T. Trefry, tax commissioner, Massachusetts; interstate comity in inheritance taxation, by Joseph S. Matthews, assistant attorney-general of New Hampshire; is it lawful for the federal government to collect taxes and apportion a part of them back to the states, by Fred T. Field, Boston, Mass.

At the round table meeting pretty much of the whole realm of taxation was reviewed, and even payment of the war debt was considered, though no one offered to pay it, as Daniel Webster once did at a non-hydraulic dinner graced by his presence. The following concrete subjects received attention until a late hour: central and local coöperation in tax administration, home rule vs. centralized control, bank taxation, taxation for school purposes, taxation of household effects, the present status of mortgage taxation, the policy of real estate exemptions, after-war problems, how shall the war debt be extinguished, the national tax conference at Atlanta.

It is not too much to say that the conference was profitable, and the inference that the members enjoyed their visit to New Hampshire may not be unwarranted.

# THE DEVASTATION, CONSERVATION AND RESTORATION OF NEW HAMPSHIRE FORESTS.

*Address of Albert O. Brown, President of the New England State Tax Officials' Association, at the Annual Conference at Dixville, October 6, 1917.*

Among the portraits of distinguished men in the state house at Concord is one of a major general of the period of the civil war. It is a full length likeness, and at the foot runs this legend, "If anyone attempts to haul down the American flag, shoot him on the spot." This message of a cabinet officer to a lieutenant on a revenue cutter is one of the famous military orders of the world. In its present application it expresses the desire and the purpose of a great and free people.

The author was a remarkable man. In private life he was a legal practitioner and a writer of recognized merit. His public services were many and varied. He successively occupied the positions of cadet, ensign, lieutenant, captain, staff officer, secretary of a great state and its superintendent of schools, member of its assembly, adjutant general, assistant treasurer of the United States, postmaster of the city of New York, secretary of the treasury in the cabinet of President Buchanan, United States senator, major general of militia, major general of volunteers, commander of the department of Maryland, commander of the department of the east, minister to France and governor of New York.

Such was John A. Dix. He was born among the foothills of these mountains a little more than one hundred miles south of the place where we are now assembled. This township of Dixville was once his property. In 1805 it

was granted by the state to his father, Timothy Dix, Jr., from whom he derived title.

Dixville was carved out of the great spruce forest that originally prevailed in this region. So far as New Hampshire is concerned, that forest was bounded on the north by Canada, itself a vast wilderness. Toward the south it extended to the pine growth that flourished on the lower levels beyond the mountains. There the spruce ran down the ridges into the pine, and the pine came up the hollows into the spruce and the two were dovetailed together.

In the lower counties at the time of the grant, the settler's ax and the settler's fire had made their impression upon the virgin growth. The ship timber and other lumber that from the first settlement of the state had gone down the mast roads in winter and the rivers later in the season had taken a portion of the best trees, but the supply still seemed as inexhaustible as it was thought undesirable.

The upper half of the state, measured longitudinally, was for the most part the same continuous wilderness to which Mr. Webster so eloquently referred. He said, "It did not happen to me to be born in a log cabin; but my elder brothers and sisters were born in a log cabin, raised amid the snowdrifts of New Hampshire at a period so early that, when the smoke first rose from its rude chimney and curled over the frozen hills, there was no similar evidence of a white man's habitation between it and the settlements on the rivers of Canada."

Those grand soft wood forests have disappeared. Of the pines that stood as straight as arrows, measured one hundred feet to the first limb and raised their tops nearly three times that distance into the sky, not one is left. Practically all the old growth has been cut. The finest of the few remaining trees form a small group in Sutton. Fortunately this has been purchased by the Society for Protection of New Hampshire Forests, for the benefit of future generations.

Year by year the original spruce growth has receded to the north, until a few thousand acres in a remote and difficult section in the apex of the state are all that are left, and there the ax is busy. There is, to be sure, here and there in the mountains a handful of untouched spruce, but the amount is negligible.

If the cause of this wholesale reduction of growth were sought by the process of elimination one of the quantities to be removed from the equation would be the general property tax. The flats were cut over, the valleys logged and the mountain sides stripped, burned and washed bare in a period when woodland taxes were next to nothing, and in some cases nothing at all. The administration of the tax laws was as a rule entrusted to selectmen who were obliging, and forest proprietors were importunate. This condition resulted in valuations that had no relation to values; and some land, by mistake or otherwise, was omitted from the lists altogether.

There are in the county of Coös nineteen unincorporated places, containing 293,811 acres of taxable land, reduced during the last six years from 342,060 by purchases under the Weeks act. This is mostly forest land, though upon it there are some improvements, of which The Balsams is an example. This land is subject to state and county taxes only, while land of a similar character in the incorporated towns is, of course, subject not only to like taxes but also to a local assessment, which is much heavier. The valuations in both groups have, loosely speaking, been made upon the same basis. In 1911, a typical year of the regime under which most of the old growth spruce was removed and the last before the tax commission assumed authority, the rate for the unincorporated places was 3.79 mills on the dollar. That for the adjoining towns varied from ten to twenty eight mills on the dollar, while that for the organized portions of the county as a whole averaged twenty three mills. As a rule, the forest areas in the un-

organized places are less accessible than those in the surrounding towns. Yet it is not overstating the fact to say that the cutting has been as extensive and thorough in the former places as in the latter, whereas, according to tax theorists everywhere, it should have been emphatically otherwise.

The significance of the argument is increased if it is added that in said year the taxes in the unorganized places, including all the improvements, were only 2.91 cents per acre. They have never been so much as four cents per acre until advanced in the last two years on account of additional improvements.

It appears from a table in the New Hampshire Forestry Report for 1903 that during the year covered by it the pulp mills in the northern counties obtained 27.6 per cent of the wood consumed from Canada and 11.6 per cent from Maine. As it is known that some also came from Vermont, it is plain that more than fifty per cent was grown outside the state.

As the consumption of pulp wood has increased enormously and as the domestic supply has not so increased, it is fair to conclude that the quantity and proportion of imported wood are much greater than at the time of the report. This position is supported by the opinion of those who are enabled to observe the commodity in transit. It is further sustained by the fact that in recent years the pulp mills and the interests connected therewith have acquired and are operating immense spruce areas in Quebec. Now, if the taxes upon their domestic stumpage were so great that its retention would result in loss, would not these owners convert it into pulp immediately and conserve their holdings across the border, where almost no tax is assessed?

It may be said that conditions may sometime arise to prevent the importation of pulp wood from Canada. This answer has some force; but has it enough to explain the permanent holding at a positive loss of many hundreds of

thousands of acres of forest land and the steady acquisition of more? It may be alleged that the holding has been in the expectation of relief from taxes. This is not probable. The classification of a very large proportion of the land area of the state for taxation at a lower rate than the remainder has not in late years been regarded with favor. Few owners, if any, have considered it so imminent as to justify the retention of wild land on the ground that it might be benefited by a reduction in taxes or the sale of improved land on the ground that it might be prejudiced by an advance.

There are no unorganized places in the pine regions of the state. All the forests have been subjected to local as well as state and county taxation. There has perhaps been less concession in the matter of valuation than in the north. This is because there are few large holdings in the pine sections, whereas in the spruce country the ownership is mainly concentrated in a few great corporations and is constantly becoming more so. In this state, as elsewhere, the rich and powerful have heretofore had more influence with assessing officers than the poor and weak. But even in the south, as a result of the failure to detect the rapidly increasing values of the pine lots and of the desire to favor those lots, valuations prior to the last five years were, both absolutely and relatively, ridiculously low and taxes proportionately light. Under these conditions, according to the widely accepted belief, the pine growth should have been saved, but it was slaughtered. Practically all the land was cut over once, and much of it two or three times, during the many years of illegal classification when forest taxes were at a minimum. And the last of the cutting was exceedingly close.

Valuations were everywhere advanced in 1912 to meet the statutory requirement of full and true value. In a few localities a second advance was necessary, but for the most part the result sought was achieved in one year.

There has been an increase in cutting during the period that has followed 1912, just as there was in the period of like duration that immediately preceded that year. Some have attributed this to the advance in valuations. One investigator thinks the abruptness of the increase was the cause. It is doubtless true that a man in his rage will sometimes sacrifice his property. A taxpayer of Laconia announced that if his timber lot was "put up" he would sell and the city would not get another tax. He was as good as his word. The next year the sawed lumber lay upon the sticks. The assessors measured it and taxed it to another man. Then the chairman, who knew the terms of the sale, said to the seller, "John, I don't want you to get mad about it, but you got for your lumber just about one half of what it was worth." The other half, to say nothing of the natural increment, would manifestly have paid the additional taxes for many years to come. But despite a few extreme cases, the fact remains that neither the increase in valuations nor the manner in which it was made has forced any considerable quantity of growth into the market. It is now seen how empty were the fears, threats and predictions of speedy and complete denudation in case the law was enforced.

Forest property can afford to pay the taxes that are now imposed. They are assessed at the same rate as upon other property in the same taxing district. It is the distinction of our system or its disgrace, according to the point of view, that as to all property it has but one rule for valuation and but one for rate.

If we take a tract of land that has been cut over and cut hard, as the lumbermen say, we find it has very little value. It is therefore lightly appraised and lightly taxed. For a long time its appreciation is almost imperceptible. During the first ten or fifteen years the annual tax assessed upon it is not likely to be more than a few cents an acre, in whatever section of the state it may be situated. As the

growth develops, and especially as it nears maturity, the value of the property increases, and if the selectmen are faithful, the valuation keeps pace with it. At all times the test is what was the property worth on taxing day?

This question many selectmen are competent to answer for themselves. For the rest there is a guide in the market for forest land. This market is state wide, and though not so formal or active as that for securities on the stock exchange or at the broker's board, it is more accurate and reliable than they because there is no short selling or other form of speculation. The buyers and sellers are hard-headed men—men of observation and experience, farmers, lumbermen and traders.

This real estate market, like the stock market, discounts the future. It estimates with reasonable precision the worth of the next yield and also the cost of carrying the property together with a reasonable profit. The difference is the net. When this is not available for years to come, the present worth is taken, and that is the price. It will not be believed that the considerations fixed by these buyers and sellers after examination, discussion and negotiation are as a rule otherwise than fair and just to both parties. As such they indicate substantial value in even deforested land. Selectmen without personal knowledge of woodcraft are justified in accepting them as bases of appraisals.

Not only is it the judgment of investors backed by their money and confirmed by their experience that even cut over lands have attractive values to purchase and to hold until the next growth matures, but this position can be supported mathematically.

The financial maturity of pine is now understood to be reached in about forty years. The corresponding age in spruce is sixty years. For present purposes a mean of fifty years may be taken, but sixty, seventy, or even eighty will stand the test. At fifty years the average value per

acre of pine stumpage at present prices is not less than $300 and of spruce one half as much. For the sake of good measure, the land itself may be thrown in.

Now let the amount invested and two per cent for taxes and one half of one per cent for fire protection, if any, bear interest at five per cent, compounded annually. On this basis the present worth of $300 accruing fifty years hence is above $8. More than this sum can safely be paid for an acre of pine or two acres of spruce for reasons that follow.

Forest lands do not feel the pressure of taxes until the growth approaches maturity, whereas compound interest proceeds in a constant ratio.

The great lumber companies in normal times are able to hire money for long terms at less than five per cent, while under the operation of our exemption law five per cent money is available to individuals upon satisfactory real estate security.

Taxes are not likely to reach an average of two per cent, especially if the unincorporated places are included, as they must be. Increasing values with corresponding valuations should prevent if otherwise there would be danger.

Nothing need be charged for care, which is usually slight. It is many times compensated for in the lower two thirds of the state by pasturage and by growth removed for fuel, fence posts, rails and other rough agricultural and domestic uses, which removal positively benefits the lots. In the upper third, which includes the unincorporated places, it is more than covered by the margin in the two per cent allowed for taxes.

Fire losses, under our excellent system of protection, are less than one fourth of one per cent. Indeed, in 1911, a dry year with excessive damage, the loss computed on the basis of $100,000,000 of forest property was not over 15/100 of one per cent. The next year it was about 4/100 of one per cent. Railroad fires are not included because

they are usually profitable. In the country at large through a series of years the fire loss on 30,000,000 acres of forest property assumed to be mostly without protection has been less than one half of one per cent.

Wind is not often destructive, except when an opening is made for it in lumbering operations.

Insects and disease will come and go, as they always have, causing great alarm but taking relatively slight toll of the trees. Attention may be called to the tent caterpillar, the canker worm, the elm leaf and maple leaf beetles, the pine rust of a few years ago, the brown-tail and the gypsy moths. They are gone or rapidly going, but the woods remain. The damage done by these pests as well as fire and wind is by natural process liquidated out of the growth affected as it occurs. It therefore no longer exists to be made a charge, like interest and taxes, against the same property or the portion thereof that remains.

It is not claimed that the general property tax is correct in theory or just in practice. It may sometime pass away and there may be few mourners at its bier. But upon the foregoing facts it is fair to argue that it does not impose an undue burden upon forests and has had little to do with their felling.

There is no mystery about the increasingly rapid removal of growth in recent years. The real cause, seldom mentioned by the advocates of classification, is the demand of the pulp mills and the saw mills, which have labored unceasingly to meet the requirements of innumerable uses and have failed.

In the period covered by the twelfth census, 1890 to 1900, the production of wood pulp and paper in New Hampshire was so stimulated that the value of the product increased from $1,282,022 to $7,245,733. In the next decade it reached the enormous total of $13,994,272. In the first ten years it increased 465 per cent, and in the twenty years 991 per cent. Later figures are not at hand.

It cannot be doubted that there was a similar increase in the production of pine products.

Fifteen years ago the price of pine and spruce stumpage each averaged about $4 a thousand feet. Today it is easily $10. How insignificant in comparison is the recent advance in forest taxes or even those taxes themselves as affected by the advance!

The present generation of investors has had the advantage of a rising market—a market with few and unimportant recessions—and the end is not yet. The federal government is bidding unthought of prices for many varieties of lumber, but especially for pine and spruce. The war is known to be depleting the forests of Germany. It is threatening the very existence of those of Great Britain and France, now none too numerous or extensive. It is a source of regret as well as pride that our own state forester, our own lumber jacks and our own portable mills are leading in the work of destruction. After the war Europe will need to be reconstructed. The demands of the building arts in this country will be greatly augmented, and prices will continue to soar. Under these circumstances to reduce the taxes on forests would simply add to the already ample profits of the lumber operators and of the larger owners.

The farmer would not be benefited by classification. He has never yet received the return to which he was entitled for his lumber. "The farmer is usually the sufferer," said a recent forestry report, "who, as a rule, poor, will 'skin' his land and ship the wood to a pulp mill for any reasonable price." Of course pine is sacrificed as well as spruce.

There is another consideration. Farmers, speaking by and large, all have wood lots. The classification of these would not affect the appropriations or the amount of the tax levy one particle. Consequently, if taxes were made to rest more lightly on the wood lot they would necessarily bear more heavily upon the improved land. Then the

farmer might well exclaim with the huckster from sunny Italy, "What I make on de peanut, I lose on de banan!"

The owners of woodland and no other taxable property would be benefited by classification, and the owners of other taxable property and no woodland would be prejudiced by it.

If the apportionment of state and county taxes is considered it will be observed that it must be less to localities where forest interests are large and greater to sections where those interests are small including all the cities and large towns, than under the present system. It might be that in Coös county ninety per cent of the acreage and ten per cent of the people would be helped and ten per cent of the acreage and ninety per cent of the people harmed by the change.

The weakness of the general property tax as a practical proposition lies in the fact that it affords no affirmative protection. If it does not destroy the trees neither does it save nor restore them; but no tax unaided ever did or will do that. For all taxes can accomplish, cutting will increase as long as present prices are maintained, and prices will never be permanently lower. It will be clean as long as a three inch spruce will make pulp or a four inch pine a box board.

In 1903 a statute was enacted providing that the owner of land planted with not less than 1,200 forest trees to the acre should be entitled to a rebate of ninety per cent of the taxes assessed upon it for the first ten years, eighty per cent for the second ten and fifty per cent for the third. The statute is still in force, but landowners have not planted to any appreciable extent, nor would they have, it is believed, if absolute exemption had been granted.

The crime of the lumber interests lies in the removal of the seed trees. Nevertheless pine reproduces marvelously.

Like volunteer wheat in the West, it comes up in such unexpected places that it is difficult to understand how the seed was distributed. Under favorable circumstances it grows with great rapidity. It is not rare for an acre of second growth pine to produce from 40,000 to 60,000 board feet in from thirty to fifty years. It is persistent and free from serious disease, unless an exception must be made in the case of the blister rust. About this no one knows as yet.

At the beginning of the present period of very high prices more pine, both in area and in volume, was said on good authority to be standing in this state than at any time within fifty years, and to be growing faster than it was being cut. It still "holds out like a widow's meal and oil," but the drain is tremendous.

Spruce, although it occupies the relative position heretofore assigned to it, does not grow so fast as pine; the stand is not so thick or the trees so large. On the other hand, popple and white maple, good pulp trees, become merchantable in twenty years. Hard woods in general, to which this paper devotes slight attention, grow more slowly.

It is of the highest interest to New Hampshire that her present forests be perpetuated, and as far as other uses of the land will permit, her ancient ones restored. The most important areas to consider are the steep mountain slopes. The only safety appears to be in federal ownership, like that of the 360,000 acres in the White Mountains already acquired, or state ownership, like that in the Crawford Notch. On these slopes there is not a stopping place between no cutting and clean cutting. If a few trees are removed, the rest might as well be taken, for otherwise they are sure to be wind thrown. In either case, the fire comes and burns out the roots, the rains wash off the thin soil and there is bare rock forever.

The next consideration is that of the forests on other

levels. These will be stripped of trees even more completely than when the old growth was removed, unless restraint is imposed. Restrictive cutting was recommended in 1896 by a forestry commission that has had no superior in this state. It may be that its suggestions of twelve inches in diameter for spruce, pine and hemlock and ten inches for popple and birch are excessive, but surely some limit should be set.

As to the 700,000 acres of waste land that once produced magnificent forest, it may be remarked that nature will set it again with trees as before; but as the seed trees have been cut, this will take decades, perhaps centuries, and we cannot wait. It is too great a task for private enterprise; the public must do it directly or indirectly. To quote New Hampshire Forestry, "The experience of the world is that reforestation is a state enterprise."

In a word, it is believed that the growth on certain mountain slopes should not be touched at all, or if at all, lightly and with extreme care; that the cutting of all other growth should be regulated and that waste areas should be reforested, in order that every acre of wild land may, according to its capacity, contribute to the future wealth of the state.

Fortunately this program involves no constitutional amendment. However radical and visionary it may seem, we are for the most part committed to it in principle. Five hundred and sixty eight square miles of the White Mountain forests are publicly owned. For several years the state has been expending $5,000 annually in purchasing waste land and planting it with trees. To a limited extent it is reforesting land deeded by private owners, with a right to buy back within ten years at cost of improvements and four per cent interest.

It need not be feared that this plan will be adopted hastily, all at once or much at a time, that the right of private ownership will be unduly invaded or that the cost will be oppressive.

One thing more. If, in view of the facts and in spite of the facts, the approaching constitutional convention, the people and the legislature shall decide upon classification, it is hoped the effect will not be a mere horizontal reduction in forest taxes below other taxes, such as is now being sought. There should be an option, and from those who accept classification adequate compensations, like restrictive cutting, reforestation and perhaps other scientific management should be required. This might make the law unpopular. But that is another story.

Whatever form the law may take, it will be enforced without fear or favor. The apt words of Mr. Amey to the New Hampshire assessors in regard to the present statute are appropriate here. He said, "If you do not like the law, change it; if you do like it, but are not willing to have in enforced, it will be necessary for you to put the responsibility of its enforcement into the hands of some persons other than your present tax commission."

# FOREST TAXATION.

JOHN T. AMEY.

Manchester Conference, December 20, 21, 1916.

Before going into any discussion of this question, I want to state to you, whose duty it is to assess, in your several localities, this class of property, that the present law in this state provides that standing timber, owned either separate from or in connection with the land upon which it stands, shall be assessed at its "full and true value" on April 1 in each year.

The courts have said, "The fair market value," "The highest price it will bring at a fair sale."

Since 1912 the present board of tax commissioners have, without reservation or hesitation, used their best efforts in coöperating with local assessors to the end that standing timber or forest areas should, in common with all other taxable property in New Hampshire, be taxed according to the laws of the state.

I do not know the personal views of my associates upon the wisdom of the law, but I can assure you we are agreed that it is the duty of the assessing officers to administer the tax laws as we find them.

Personally, I am in favor of some changes in the law governing forest taxation. For several years the question of forest taxation has engaged the minds of many of the leading students of the general subject of taxation in this country.

The subject is so closely related to and so vitally connected with the broader subject of the CONSERVATION OF OUR TIMBER SUPPLY AND WATER POWERS that it has been given considerable attention by professors in some of our

large institutions of learning and by government experts and officials.

It is generally conceded that upon the conservation of our natural resources may depend, to a large degree, the life and prosperity of the people of future generations. It is not extravagant to say that our grandchildren may live in an age when our coal, timber and wood supply is practically exhausted. It is quite probable that the people of that age may be depending entirely upon the generating of electric current to supply heat, light and power.

In such an event, our water powers developed to the fullest extent, *even to the last horse power,* would be required to take from the air the inexhaustible supply of electric current, which a wise creator has placed at our disposal for such emergencies as we seem certain to encounter.

As bearing upon the question of the wise policy to pursue with reference to the conservation of our forests, let me discuss briefly the effect of removing the forest growth from our water sheds on the stream flow, upon which depends, largely, the permanence and usefulness of our water powers.

I think all the experts who have given the subject study agree that the clearing away, or even thinning out by partial cutting of the forest growth around the head waters of our rivers and streams, has a material effect upon the stream flow.

In 1911, when the money appropriated by the Weeks act was about to be allotted to the different sections of the country for the purchase of forest areas and the establishing of national forests, one of the important questions to be determined by the Department of Agriculture was whether or not the cutting away of timber at or near the sources of our mountain streams in the White Mountain region diminished or in any way affected the water flow.

Several experts were sent by the Department into the mountains in the winter of 1911-12, where they conducted a series of experiments, extending over a large area and

consuming several months' time. Concrete dams and other structures were erected on many of the small streams protected and unprotected by forest growth. The whole winter was spent and the most improved appliances were used, with the result that the report proved, beyond question, that the streams which were protected at or near their sources by forest growth showed a flow much more steady in volume—hence, much more valuable for water power production—than the streams rising in and flowing through areas where the growth had been cut or burned away.

It does not require the testimony of experts to convince a body of sensible men, composed as this conference is of the leading men of affairs in your several communities, that the sun and the warm south winds will melt the snow much faster on the sides and tops of our mountains, and on the low-lands as well, where the timber has been cut and carried away, than on similar areas where the growth has been left in its natural state.

To the cutting or burning away of the mountain forests may, to a large extent, be attributed the cause of our spring freshets, when the waters come rushing down the mountain sides, overflowing the banks of the streams and rivers, often doing great damage to property and sometimes to persons, and frequently destroying our roads and bridges.

You all know that the soft surface of the great swamps and bogs found sometimes at the top, but more frequently around the base of the mountains, are nature's reservoir, in which the moisture is held through the dry season and from which it leaks out, gradually, into the sources of our spring brooks and small streams, which regulate and maintain the flow of the larger streams and rivers that produce our water power.

If the growth covering these great sponges nature has provided is cut or burned away, the drying winds and burning sun of early springtime dries the sponge, with the result that the springs and brooks on the lower levels go dry.

I can show you here in New Hampshire miles and miles of the rocky thread of streams, once flowing gracefully and silently through valleys or rushing and foaming down the mountain sides, over rocks and ledges—streams in which men who are now living have in their boyhood days caught handsome speckled trout at any and all times during the summer; streams that are now as dry for ten months in the year as the concrete sidewalk down Elm street in this city. In fact, many of these small brooks are grassed over, and the original location can be determined only by the recollection of some aged person or by the slight depression in the surface.

To me it seems certain, beyond any question, that the destruction of the forest growth in New Hampshire does have a very marked effect on the stream flow, with its consequent effect on the water powers of the state.

If we have an interest in the health and happiness of succeeding generations, I believe we should do everything in our power to protect and save the remaining fragments of our forests. I believe every encouragement should be given to the few people who have, up to the present moment, resisted the temptation to sell and allow to be cut down the small pine areas connected with their properties.

Let us now consider what effect, if any, the present method of taxing forest areas in New Hampshire has upon the cutting of the present growth, or upon the reproduction of growth already cut.

The present method applied to virgin growth, of which I am proud to say there is a little left in New Hampshire, is absolutely confiscatory—a growth that does not increase in volume in one nor in a thousand years; a property that requires no public expenditure of money for schools, for roads, for police protection or for the many other requirements that are annually boosting our tax rates in this extravagant state.

There are only two such properties of any consequence left for us to tax, and they are fast fading away. The

larger—a virgin forest of approximately fifty thousand acres, with its magnificent growth of spruce, balsam and hard woods—stands guarding the water sheds of some of the upper Connecticut and Androscoggin tributaries. The forest cover and the floor, which are formed, one by the green and the other by the decaying foliage, furnishes the most comfortable and the most restful place to which it is possible to escape from the burning rays of a summer's sun. It is the one beauty spot left in New Hampshire.

It is assessed at the same rate, under our law, as the property paying the largest annual income in the taxing district. If the law is not violated, it is being so assessed every year at "full and true value." I may add, I can assure you there is no violation on the side of undervaluation on this particular property, and the process of confiscation is steadily going on.

Coming to the question of the taxation of cut-over land and growing timber. That it requires forty to fifty years, varying with the location and the quality of the soil, to raise merchantable pine trees or spruce and balsam trees, which can be cut profitably for pulpwood, from land that has been cleared once of all growth, is a fact that ought to be well settled in New England.

That it takes about seventy years to produce a merchantable softwood growth on land that has been cut over once for softwood, but not cleared—meaning the growth that is mixed, more or less, with hardwood—such growth as is being left by the operators who are cutting saw timber and pulpwood in the few localities in the state where such timber remains—there is no question. Even the "man from Missouri" can be convinced of this fact.

The question confronting the corporation or the individual owning the large areas of cut-over lands in the mountain regions is: (1st) Can the land be held by the heirs and another crop of timber grown at a profit, and (2d) can the land be carried without being a burden on them?

In determining this, the very first question confronting them is the question of taxation. How much money is to be raised from other sources and paid annually in taxes for the privilege of growing timber in New Hampshire? Local rate, at full value, every year, is the law, and that law rigidly enforced.

This expense might not—probably would not—be burdensome at first, but as the years go by and the timber grows, the valuation increases with a fast-increasing rate. The annual tax levy for this long period of years, with no prospect of income from the property, makes it look discouraging.

Then the owner looks at the mathematical side of the question, and if he figures on the correct basis, the result of his calculations will show an inevitable loss. Winds often blow the timber down in large quantities; disease and insects attack it from every side, and fires destroy not only the growth but burn out of the soil all the elements that produce forest growth, leaving the land a barren waste. No safe banker would loan money on this class of security at less than six per cent and few, if any, who understand the facts would loan it at all.

To figure the cost of carrying cut-over land for reproduction, we start with:

| | | |
|---|---|---|
| (a) | Interest | 6% |
| (b) | Taxes, not less than | 2% |
| (c) | Fire, disease, care, etc. | 2% |
| | MAKING THE TOTAL ANNUAL COST TO CARRY THE AVERAGE TRACT | 10% |

In connection with the item "b"—taxes, it may be claimed that the estimate is high. You are probably aware that the average tax rate in New Hampshire is $17.50 on each $1,000 of taxable property. You may not be aware of the fact that, notwithstanding the honest, earnest efforts of your commission to keep the valuation up to the legal standard, the rate is steadily increasing. I am unable to

discover any power that is capable of being exercised by any man or body of men that can, for years to come, stop the extravagant appropriation and expenditure of public money in this state. To estimate the average tax rate covering a future period of forty years at two per cent is probably estimating it considerably below what actual experience will determine it to be.

With reference to the item "c," fire, disease, care, etc. The person who has never had the opportunity to view the destruction of forest areas by the various destructive agencies which the timber owner is compelled to contend with is wholly unqualified to fairly estimate the liability to damage from these sources. Fires, sometimes started by lightning, but more often through the carelessness or the viciousness of some poor, indolent or drunken specimen of humanity, often destroys in a day the growth of a century on large areas of valuable forests that the owners have sweat blood earning and saving the necessary money to pay taxes and interest upon, while indulging the hope that at some future time the crop could be marketed at a profitable figure.

A forest fire in a dry season is very apt to develop into the type known as a "ground fire," which is the most dangerous and destructive type of forest fire known. It not only kills the growth by cooking and burning the roots of the trees, but it destroys the centuries of accumulation of humus, burning everything down to the mineral soil, rendering the land so burned unproductive of any forest or vegetable growth of any value for at least one hundred years. It is the fire of this character that burns the timber and the soil on our steep mountain sides, destroying the intricate network of rootlets, which hold together the particles of disintegrated rock and the humus or decayed vegetable matter, making the soil which makes possible the splendid growth of softwood timber we often find on the steep slopes of our northern New Hampshire mountains.

Next in importance as a destructive agency of timber is

probably the diseases that attack the different species of trees in this country. It would be impossible for me to name them all or to intelligently discuss the damage done by them. In this connection I will simply call your attention to two types of timber disease now raging in New Hampshire, to which my attention has been called very recently from a notice sent out by the American Forestry Association from Washington under date of December 7, 1916. I quote:

"WARNING: WHITE PINE TREES BEING DESTROYED. A disease known as the WHITE PINE BLISTER RUST threatens the destruction of all the white pine and other five-leafed pine trees in the United States. It has already appeared in Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, New York, New Jersey, Pennsylvania, Wisconsin, Minnesota and in Quebec and Ontario. There is no known cure for it. It kills the white pines infected and it spreads steadily. The spores or seeds are blown from diseased pines to currant and gooseberry bushes. They germinate on the leaves of these bushes. The leaves then produce millions of spores or seeds of the disease, which are blown by the wind from the bushes to the pines, and these, even those several miles distant from the nearest bushes, are infected, become diseased and die. The White Pines in New England are worth $75,000,000. Unless the ravages of the White Pine Blister Rust are stopped, these pines will be destroyed. THE AMERICAN FORESTRY ASSOCIATION URGES PEOPLE IN ALL THE REGIONS WHERE THE DISEASE HAS BEEN DISCOVERED TO DESTROY AT ONCE ALL CURRANT AND GOOSEBERRY BUSHES, DISEASED PINES AND OTHERS EXPOSED TO INFECTION. THIS WILL HELP TO STOP THE SPREAD OF THE DISEASE."

From a New Hampshire daily paper I recently clipped the following:

"NEW HAMPSHIRE IS AFFECTED BY DISEASE.

"Washington, December 13.—An outbreak of the European poplar-canker, a dangerous fungus disease that threatens the poplars of the United States, was reported today by the Department of Agriculture. States affected include New Hampshire, Massachusetts, Rhode Island, Connecticut, New Jersey, Pennsylvania, Delaware, Maryland, Ohio and Nebraska."

Then we must make allowance for the often serious damage done by wind, for the ravages of the gypsy and the brown-tail moths and other destructive elements handicapping the man who has the patience and the courage to apply his energies and his earnings for a lifetime to the growing of forest trees.

Upon a full, fair survey of the situation can it reasonably be said that two per cent is a high estimate of the annual cost of carrying all these risks, or that an allowance of ten per cent is not a conservative estimate of the total annual cost.

The total annual increment is the timber growth. No other crop can be raised on the land. The annual growth of spruce and balsam varies from two per cent to four per cent in the large areas of mixed growth and from three per cent to five per cent on areas which have been cleared once and cultivated or pastured. The pine growing in the old field or pasture on the abandoned farm shows an annual increase in volume of from five per cent to seven per cent.

I have yet to find a man who can figure a profit on any investment that costs annually nine per cent to ten per cent and yields an annual return of two per cent to seven per cent.

Do you wonder that these lands are being offered to the federal government at low prices and that some three or four hundred thousand acres in the White Mountain regions have already passed into its hands and no longer can be taxed for any purpose?

Sentiment is protecting some small areas in central and southern New Hampshire. They are owned by a few people, who have watched faithfully for a quarter or a half a century the growth of pine and chestnut on the ancestral home—lots in which the present owner probably roamed and played in childhood's happy hours, breathing the "breath of the woods," so permeated with the odors of pine and balsam that disease could find no lodging place with them; or possibly the lots which the grandparents begged of them to preserve and keep intact so long as they lived.

I saw one of these lots in a town in Hillsboro County, which was owned by a grand old man, who said to me, "You can tax it and multiply the taxes on it, and then tax it some more, but I will never allow it to be cut so long as I live and can pay." Unfortunately, only a few such men can be found in New Hampshire. More frequently we find the owners of the pine lot which formed a part of the old homestead in sorrow because of the fact that the taxes are so burdensome that it is impossible for them to save from the proceeds of their toil on the small cultivated area, after their families have been fed and scantily clothed, enough money to pay the taxes assessed annually on the more valuable portion of the farm or back lot area, which is covered with timber.

I have in mind a notable instance of such a case in this state, where two old people—a brother and sister—live half-clothed and poorly fed, in old rickety buildings on a farm that produces but little income. The back lot, which was formerly the wood lot, has a stand of pine, which is a growth of about sixty years. It is accessible to both rail and water and is valuable. The farm and lot area are assessed on a valuation of $10,000, which is not excessive. It is absolutely impossible for these old people to save from the proceeds of the farm enough money to pay their taxes. They must sell the timber or lose the whole property, which is soon to be advertised for sale by the tax collector of the town.

There are many such instances where the owner of the pine lot connected with the farm finds it impossible to save from the net proceeds of the farm sufficient money to pay the taxes on the timber. These lots are fast going into the hands of operators, who are making a clean cut of all the standing timber on them.

The valuation for taxation of this class of property has been increased since 1911 from forty per cent to more than four hundred per cent in some instances, and the tax levy is practically the same proportion; and yet if the present valuation on lots having upon them a marketable stand varies at all from "true and full value," the average is on the side of undervaluation.

Assessing officers have in some cases "let the bars down" just a little in an effort to save from destruction as a source of revenue for the future a stand of timber, the growth and production of which involves the entire increment of the soil on which it stands for a period equal to the lifetime of an ordinary human being. Any favoritism of this kind which involves the slightest deviation from the hard and fast rule of "full and true value" is a direct violation of the tax laws of the state, a violation which will not be assented to or go unnoticed by myself or by my associates so long as the present law is in force and we, the tax commissioners, are charged with the duty of enforcing it.

If you do not like the law, change it; if you do like it, but are not willing to have it enforced, it will be necessary for you to put the responsibility of its enforcement into the hands of some persons other than your present tax commission.

Leaving the pine lots, I want to consider, briefly, the situation with reference to the large timbered areas in the northern part of the state.

There is remaining in New Hampshire less than 90,000 acres of virgin timber. This is being rapidly cut. On a large portion of the area cut in recent years a clean cut has been made, everything suitable for pulpwood being taken.

The assessment of these lands on the basis of "full and true value" since 1912 has had a tendency to hasten the cutting, but, in my judgment, to a less degree than has resulted from such assessment of the pine lots. It has had, however, an effect of quite equal importance on the manner of cutting.

The ordinary spruce and balsam stand, more or less mixed with hardwood, cut to a limit of ten inches breast high, can be re-cut with fair results in thirty years.

The earlier operators did not cut much, if any, timber below a 12-inch diameter at the stump. Many of the lots so cut have since been partially or wholly destroyed by fire, wind, disease or insects. In many cases the destruction came after the owner had carried the investment for a long period of years, and the loss involved not only the value of the stand left by the early operators but a large annual outlay for interest and taxes, for even under the old system of law violation, some taxes were paid on this class of property.

One of the controlling questions now considered by the owners of the spruce lands when they determine the manner of cutting on a tract is whether or not they can afford to leave standing twenty-five per cent of a stand that is merchantable and add to that a cash payment of approximately two per cent annually on its full value each year for at least thirty years, and, for the same period, assume all the dangers of disease and destruction, with the single hope that at the end of that time their heirs may receive some benefit from it.

Since the owners of these large tracts came to realize that whatever they have of any size or kind of standing timber will be assessed at full value each year, they are making clean cuts almost invariably, and then, as fast as possible, are selling the land to the government at a nominal price, putting it out of reach of the state or local assessor.

## Some Comparisons of the Working of Our System.

"A" owns a timber lot that is half grown. It has been held twenty years since it advanced from the stage known as "sprout land." Twenty assessments have been made and paid. During that time the owner has received no return from his land, except the pleasure of seeing the timber grow. The valuation has been increased annually, to keep pace with the growth, if the assessing officers have complied with the law. The tax is getting to be something of a burden; both valuation and rate are steadily increasing.

He has only reached the half-way point, for his lot must stand twenty years more, and each year he must make an increased contribution in cash for the purposes of state and local government. Then, too, he assumes all the risks of fire, wind, insects and disease.

His neighbor "B" raises no timber, but his money is invested in stocks that yield anywhere from six per cent to twenty per cent, and every three months he gets his check for his quarterly dividends. He pays no tax whatever for the support of state or local government.

Is this discrimination or is it justice?

Let me make another comparison of the working of this, to my mind, unjust system of taxation.

"A" and "B" each have ten thousand dollars to invest. "A" buys 4,000 acres of sprout land, well seeded and well located for raising pine, for which he pays $2.50 per acre. "B" builds a tenement house in some village or city where there is a demand for such property, at a rental that will net, annually, five per cent on the investment. This is a conservative estimate of net rental in the average New Hampshire village or city.

"A" must plod along and pay annually for forty years before he receives any return from his investment. If not a very young man at the start, he dies plodding and paying, and passes the burden along to his heirs. Fortu-

nate he is, indeed, if at some time in that forty-year period his property has not been destroyed by some of the destructive forces which attack growing trees.

"B" protects his building with insurance at a low rate from the time the foundation is laid. Within one year from the start he is collecting monthly his rentals. He gets a net annual return of $500 or more on his investment. His property, through his tenants, enjoys the benefits of streets, sidewalks, sewers, light and water systems, police protection and schools and the many other privileges for which funds raised by taxation are expended.

Both properties, under our law, are taxed every year at the full local rate and both at "full and true value" on each April 1st. Is this discrimination against the man who wants to grow timber in New Hampshire?

One more comparison and we will leave this branch of the subject. Hundreds—yes, it may be thousands—of farmers in this state own a timber lot in connection with the farm on which white pine is being grown. The farm, with the buildings, provides a home and living for the owner and his family. In some cases he can live and save from the farm income money enough to pay the taxes on the timber lot. He gets no income from his timber lot until the growth has matured and is ready to cut, and when it is cut the whole accumulation of the forty years, which has already paid taxes every year during its existence at full value, is taxed again at "full and true value" under our law.

Is it discriminatory against the timber lot to tax both the farm and the timber at the same rate?

What remedies can be suggested?

The last legislature submitted to the people the question of whether or not it was expedient to call a constitutional convention. The people at the last election voted favorably on this proposition. It will be the duty of the next legislature, which assembles soon, to provide for the election of delegates and the assembling of that convention.

In order to change our system of taxation, the constitution of the state must be amended. I believe it would be wise for that convention to provide for the classsification of certain kinds of property for taxation in New Hampshire, viz., growing timber and intangible securities. I believe there are glaring inconsistencies and serious inequalities in a system that taxes securities held by trustees or estates of deceased persons for the benefit of widows and orphans, or by individuals, at a rate equal to fifty per cent or seventy-five per cent of the total income upon the trust, and allows the man whose vaults are filled with dividend-paying stocks to go tax-free. I believe it is inconsistent and discriminatory to levy the same tax upon growing timber that requires forty years to produce as is levied upon the business block that pays annual returns upon the money invested. I believe the man who owns dividend-paying stocks, of which in New Hampshire it is conservative, in my judgment, to say there are $200,000,000, should pay a reasonable contribution annually for the support of the state and local governments.

I believe the rate on this class of property, including all intangibles, and on growing timber, should not exceed one half of one per cent. I do not think it should be much, if any, below that figure.

I believe a provision of this character enacted into law would relieve the timber owner whose money is invested in growing timber of that portion of his burden which, to me, seems the most discouraging, viz., the large annual contribution to the state and local governments for the privilege of growing timber, which it is generally conceded will be badly needed by this and by succeeding generations.

I believe if we relieve the class of intangibles upon which the present law imposes a great burden and provide for the taxation of all that class of property at a low rate, we will equalize the burden of taxation and secure to the state a much larger revenue than we are now receiv-

ing from that source, without imposing any serious hardship upon anybody.

To accomplish this the delegates to the convention must be selected with the view of bringing about this result. The convention can only grant to the legislature following it, or to succeeding legislatures, the power to enact the legislation I have suggested.

The action of the convention might be favorable and of the legislature unfavorable. It is a long process to bring about any reform in the matter of taxation.

I am hoping that the convention will act favorably and that the legislature of 1919 will give to the man growing timber in New Hampshire some relief, and that the burden of taxation upon intangibles will be equalized and apportioned so that all paying investments will bear their fair share of the public burden.

# TRUST FUNDS.

HON. EZRA M. SMITH.

Manchester Conference, December 20, 21, 1916.

The provisions of the present law are as follows: cities and towns may receive any trust property by deed, gift, or devise for the following uses: for schools and other educational purposes; for the building of roads, bridges and sidewalks, and the care of the same; for supplying any place with water, street lights and building sewers; for the building and support of hospitals; for the support and aid of the poor; for the building and support of public buildings, except churches; for the care of cemeteries and lots therein; for libraries and the care of the same, reading rooms, parks and shade and ornamental trees along highways and other public places. All such gifts shall be administered by a board of three trustees for the purpose for which they were given. Said trustees shall be elected by ballot at the annual town meeting in March, 1916, one for one year, one for two years, and one for three years, and annually thereafter one shall be elected for three years. Vacancies shall be filled by selectmen of towns and by city councils for the remainder of the term.

Said board of trustees shall have the custody of all trust funds held by their respective town or city, including all trust funds held at the date of the passage of this act and hereafter received. Said funds shall be invested only by deposit in some savings bank in this state, or in state, county, town, city and school district bonds and the notes of towns or cities in this state, and when so invested said trustees shall not be liable for the loss thereof. Said funds or the income thereof shall be expended only

upon the joint action of the full board. The accounts of said board of trustees shall be audited by the auditor of the town or city and the securities shall be exhibited to said auditor, and he shall certify to said town or city the facts found by his audit and the list of all securities held, which report shall be printed in the annual report of each town or city. Said board of trustees shall annually submit to said auditor a detailed statement of the securities held by them and the particular trust to which they belong, and exhibit to him a statement of all receipts and expenditures, with proper vouchers, which report of said trustees shall be printed in the annual report of each town and city. Said trustees shall keep a record of all trusts in a record book, which shall be open to the inspection of all persons in their respective town or city. Said trustees shall serve without pay, all of their acts being performed for charity; but their actual expenses shall be paid by the town or city. Said trustees shall give a bond in such sum as the town or city shall direct, but the expense thereof shall be paid for by the town or city. The expense of said trustees and the expense of their bond shall be charged as incidentals.

All towns and cities which have adopted the provisions of c. 40, Laws of 1899, or acted under c. 83, Laws of 1901, shall upon the passage of this act and the election of said board of trustees immediately pay over to said board the full amount of the trust funds which have been used by it under said law, or deliver to said board of trustees the note of said town or city for the same, bearing interest at the rate of three and one half per cent per annum; said notes to be signed by the selectmen of the towns and countersigned by its treasurer, and in cities by the proper authorized person. Said towns shall annually raise by taxation a sum sufficient to pay said interest on said notes until such time as said notes shall be paid. The statute of limitations shall not apply to any of said notes. There shall be delivered by each town and city a detailed

statement to said board of trustees, showing to what trust said funds represented by such notes belong and the proper use thereof. All deposits in savings banks shall be made in the name of the city or town which holds the same in trust, and it shall appear upon the book thereof that the same is a trust fund. Notes of the town or city shall be payable to the trustees of trust funds for the town or city of ————————.

## Application of Law.

I will now attempt to give you the construction of this law as understood and intended by the framers of this act. Towns and cities are not obliged to accept any trust funds, either under this law or under the terms of any other law. No such responsibility is forced upon them without their consent, but if they do accept the trust they take it subject to the conditions and restrictions named in the gift or bequest. If real estate, bonds or stock is willed to a town in trust, the income to be used for certain purposes, this law does not give the trustees of the town any authority to sell or exchange that fund, but they must hold it as it came to them until it becomes due or is paid, and then must deposit the proceeds in a savings bank in this state or take the bonds of the state, county, town, city or school district in this state or the notes of towns or cities in this state. The same investment must be made of all money coming to the town in trust, under this law. Section 1 provides that cities and towns may receive any trust property by deed, gift or devise for the purposes named in said section and which I have enumerated above, and they have no authority to receive and hold funds in trust for any other purpose.

Section 2 provides that all such gifts shall be administered by a board of three trustees, who shall be chosen by ballot at the annual town meeting in March, 1916; one for one year, one for two years and one for three years,

and thereafter one shall be chosen annually for three years, and all vacancies shall be filled by the selectmen of towns and city councils for the remainder of the term.

Section 3 provides that the trustees shall have the custody of all trust funds held by their respective town or city, including all trust funds held at the date of the passage of this act and hereafter received; that they shall invest such funds, make their accounts, have them audited and printed as above stated. Such funds and the income thereof shall be expended only upon the joint action of the full board. This section, though broad in its terms, is subject to the conditions and restrictions contained in the gift or bequest, if any. If the gift or bequest appoints and instructs some other person to invest, manage and have charge of the income of said fund, the trustees can only act subject to these conditions and restrictions. Where the authority given to the trustees under this act seems to conflict with the terms of the gift or bequest as accepted by the town, the terms of the gift or bequest will govern in every case. Such funds or the income thereof shall be expended only upon the joint action of the full board does not mean that the full board shall be unanimous in all their decisions, but it does mean that the full board shall be consulted and act in every case. Neither does it mean that the trustees shall make all the contracts for the expenditure of the income or perform all the labor necessary to expend the income. If the income is for a library, they can pay it over to the trustees or committee having charge of the library and take a receipt for the same. If the income is for the care of a cemetery lot they can pay it to the proper persons having charge of the cemetery lots and take a receipt. The same practice will apply in the expenditure of the income for any other purpose for which the income of the funds is designed.

Sections 4 and 5, referring to the services and expenses of the trustees and the bond required of them are clear and need no explanation.

Section 6 provides that all towns and cities which have adopted the provisions of c. 40, Laws of 1899, or acted under c. 83, Laws of 1901, shall upon the passage of this act and the election of said board of trustees immediately pay over to said board the full amount of the trust funds which have been used by it under said law, or deliver to said board of trustees the note of the town or city for the same, bearing interest at the rate of three and one half per cent per annum, said note to be signed by the selectmen of the town and countersigned by its treasurer, and in cities by the proper authorized persons. Said town shall annually raise by taxation a sum sufficient to pay said interest on said notes until such time as said notes shall be paid. There shall be delivered by each town and city a detailed statement to said board of trustees, showing to what trust said funds represented by such notes belong and the proper use thereof.

This section would require all towns and cities holding trust funds to pay all those trust funds over to the trustees by delivering to them all bonds, notes and savings bank books given or bequeathed to said town or city in trust, or held by said town or city in trust under the provisions of said law and passing over to said trustees the title to all real estate deeded or devised to said town or city in trust. The balance of the money belonging to the trust funds in the hands of the town or city or which they had used for other purposes, the town or city should pay over to the trustees, or they should give the trustees a note for the amount due and pay interest on said note at the rate of three and one half per cent per annum until the note is paid. This act fixes no time within which said note shall be paid, but it does require the town or city to pay the trustees the interest on said note until the note is paid.

Section 7 provides that all deposits in savings banks shall be made in the name of the city or town which holds the same in trust, and it shall appear upon the book thereof that the same is a trust fund. Notes of the town or city

shall be made payable to the trustees of trust funds for the town or city of ————.

Section 8 repeals c. 40, Laws of 1899, and c. 83, Laws of 1901.

Section 9 repeals all acts and parts of acts inconsistent with this act, and provides that this act shall take effect upon its passage, which was April 21, 1915.

Some claim that section 3 of this act should be amended so that the powers of trustees in regard to the investment of trust funds should be broadened, giving them the right to invest the trust funds in the securities allowed savings banks to hold, and thus obtain a larger rate of interest. The object of savings banks and trust funds is for different purposes. The bank is to furnish a place where small sums of money may be deposited with reasonable safety and at the same time provide a fair rate of interest for the depositor. The trust fund is given or bequeathed by a person to be placed in some safe investment, where it will furnish an annual income, though it may be small, for some charitable purpose selected by the giver and thus perpetuate the name of the giver to future generations. The element of speculation or the thought of obtaining a larger income should never enter into the management of these trust funds held by towns and cities.

# DISTRIBUTION OF TAXES COLLECTED BY THE STATE.

JOHN WESLEY PLUMMER, *State Treasurer.*

Manchester Conference, December 20, 21, 1916.

I have been asked to say a few words about the distribution of the taxes to the cities and towns from the state treasurer's office, it being the opinion of some that it would be of interest at this time.

When the selectmen came to the treasurer's office to settle their accounts, there were many who made inquiry in regard to the items of credit, but as the settlement is now made, the selectmen do not come to the office and I suppose there are some who do not know the sources of these credits.

The taxes distributed from this office are the insurance tax, railroad tax, savings-bank tax, literary fund, building and loan association tax and school fund.

The insurance tax is a tax of one per cent assessed upon the capital stock of the domestic or home insurance companies which have been chartered by New Hampshire and are doing business in this state. The law requires the treasurers of these companies to furnish the state treasurer with a list of its stockholders, giving the name, number of shares held by each and the place of residence. The towns whose residents own any of this stock receive three quarters of the tax on account of the shares held, the state keeping the other one quarter and the tax on the non-residents' shares as revenue.

The railroad tax is assessed by the tax commission at the average rate of taxation throughout the state. In making this apportionment we have to first deduct one

quarter of the tax to be distributed on account of the right of way and buildings. The directors of the railroad corporations are required to make a return once in five years of the amount expended in each town on its line for right of way and buildings. This amount forms the basis for the distribution of the one quarter. The other three quarters is divided on account of the shares. The treasurers of the railroad corporations are required to furnish the state treasurer with a list of stockholders resident in New Hampshire, giving the number of shares held by each and the place of residence. The assessors of the cities and selectmen of the towns are required to make a return of the shares owned by the residents of their cities and towns to the state treasurer. These returns are checked up with the returns from the treasurers of the railroad companies, and where the towns claim shares and the railroad returns substantiate it, the town gets the tax on their account. The amount of the tax to be distributed on account of the shares is divided by the whole number of shares in the corporation, which determines the amount per share to be paid.

Before going further, let me say that it would be well for the selectmen to make an extra effort to get a complete list of railroad stock owned in their town, for the reason that if there are shares owned not claimed by them, the tax remains in the state treasury. In order that you may get a more complete return, may I suggest that it would be well to impress upon the owners that they are not taxed on railroad stock; that the railroad corporations pay the tax to the state, and any shares not returned by them deprive the town of just so much tax that rightly belongs to it.

I have noticed in some cases that a town will claim shares for the heirs of a certain party year after year, when the fact is that those shares have been transferred and are probably in the names of several heirs, in place of the name sent in on the return. It would be well to ascertain in all cases where a death has occurred whether the shares have been transferred on the corporation books, as we cannot

allow the shares unless the names appear on both the town and the railroad company's return.

Previous to 1909 the law provided that the tax should be returned to the town wherein the custodian of the railroad stock lived, but as that was manifestly unjust, the session of 1909 passed a law providing that "no apportionment of railroad taxes shall be made to a town on account of shares of stock held therein, either by banks, trustees, treasurers of societies or corporations, or by any person, society or corporation holding such shares in fiduciary capacity."

Therefore it will be seen that it will be of advantage to a town to ascertain if these shares have been transferred to some other individuals, as a return in the name of an estate or the heirs of a person cannot be allowed.

It would be a great convenience to the state treasurer's department if the towns would make their returns within the time specified in the act providing for such returns, which is on or before June first, as it would give ample time for the treasurer to check them up; and if there should be any great difference between the return and the one made the previous year, there would be an opportunity to investigate and rectify the error. As it is now, these returns come straggling along all summer, and in August we check up to see how many are missing and write to those who have not sent them in; but even this notification does not bring them all in, and I am sorry to say that there are some selectmen whom we have to notify that they are held personally liable for any loss to the town before we can get a return. It seems to me that there is no reason why these returns cannot be made out, as there is ample time between the receipt of the inventories from individuals and June first.

In regard to the savings-bank tax, the State acts purely and simply as a collecting agent for the towns, as the State keeps no portion of it. The treasurers of the banks are required to make a return of the amount of deposits of the

residents in each town and the amount of the deposits of non-residents. After deducting the exemptions allowed by statute, the taxes on the general deposits are figured at three quarters of one per cent and the capital stock or special deposits of trust companies are figured at one per cent. The town receives all of the tax on deposits held by its residents.

The tax on deposits of non-residents is what is known as the Literary Fund. The superintendent of public instruction furnishes the treasurer with a certified list of the scholars attending public schools in each town in the state. The total amount of the literary fund is divided by the total number of scholars, which determines the amount to be paid per scholar.

The item called School Fund is an appropriation made by the state for the support and encouragement of schools, the apportionment of which is made by the superintendent of public instruction and is paid on account of the average attendance of pupils, approved teachers, rebate on high school tuition and one half salary of district superintendent, the disbursements being made from the state treasurer's office.

The building and loan association tax is assessed at the same rate as the savings-bank tax and is all returned to the city or town in which the association is located.

The law provides that the taxes due from the insurance companies, savings banks and building and loan associations shall be paid on October first and the tax on railroads October fifteen. This tax is very generally paid when due, and the receipts into the treasury are increased in the fifteen days by more than one million and a half dollars. After the taxes are paid, the treasurer has to figure the apportionment and be ready to make a settlement with the cities and towns on December first, as the state tax is due from the towns at that time. In making the settlement with the cities and towns, we forward to them a statement showing the amounts due from the sev-

eral sources, also the amount of the state tax due from them, and the balance either in favor of the town or the amount due the state, as the case may be. In cases where the amount of the credits is greater than the state tax due from a town, a check is forwarded for the balance, together with a receipt in full for the state tax. Where the difference between these two leaves a balance due the state, a receipt for the items due the town is forwarded to be signed and returned with a check for the balance due the state. Upon receiving these two documents, a receipt in full for the state tax is forwarded to the town.

In closing, I will say that this year there were one hundred and sixty-six cities and towns which had a balance due them on account of the credits after deducting the state tax, and sixty-nine had to pay a balance to the state. The total amount distributed to the towns this year was $1,057,611.77. Deducting from this the state tax of $750,000, there is left a net balance in favor of the towns of $307,611.77.

## Expenses of Commission.

September 1, 1916, to September 1, 1917.

| | |
|---|---|
| Salaries | $8,000.00 |
| Clerical expenses | 975.00 |
| Expenses of commissioners | 1,000.00 |
| Incidentals, printing, expense of inventory books and blanks for towns and cities, etc. | 2,844.68 |
| Printing report | 438.65 |
| Expenses, municipal accounting | 500.00 |
| | $13,758.33 |

Appropriation, $14,000.

## COMPARATIVE STATEMENTS.

No. 1.

1916.

| | |
|---|---|
| Total inventory valuation of towns | $405,583,423.00 |
| Total valuation of unincorporated places | 4,567,160.00 |
| | $410,150,583.00 |
| Taxes assessed in towns | $7,313,278.03 |
| Taxes assessed in unincorporated places | 12,744.98 |
| | $7,326,023.01 |
| Average rate per $100 | $1.73 |

1917.

| | |
|---|---|
| Total inventory valuation of towns | $424,241,597.00 |
| Total valuation of unincorporated places | 3,865,500.00 |
| | $428,107,097.00 |
| Taxes assessed in towns | $7,848,216.27 |
| Taxes assessed in unincorporated places | 12,263.88 |
| | $7,860,480.15 |
| Average rate per $100 | $1.78 |
| Increase of inventory valuation in 1917 over 1916 | $17,956,514.00 |
| Increase of taxes in same period | $534,457.14 |
| Total increase of taxes in towns and unincorporated places since 1910 | $2,610,239.33 |
| Total increase of valuation in towns and unincorporated places, same period | $184,727,826.00 |
| Amount exempt to soldiers, 1907 | $2,320,590.00 |
| Amount exempt to soldiers, 1908 | $2,351,449.00 |
| Amount exempt to soldiers, 1909 | $2,351,415.00 |
| Amount exempt to soldiers, 1910 | $2,307,837.00 |
| Amount exempt to soldiers, 1911 | $2,226,693.00 |
| Amount exempt to soldiers, 1912 | $2,270,215.00 |
| Amount exempt to soldiers, 1913 | $2,241,452.00 |
| Amount exempt to soldiers, 1914 | $2,035,925.00 |
| Amount exempt to soldiers, 1915 | $2,018,942.00 |
| Amount exempt to soldiers, 1916 | $1,878,776.00 |
| Amount exempt to soldiers, 1917 | $1,666,218.00 |

No. 2.

## INVENTORIES, LESS POLLS.

| COUNTY. | 1916. | 1917. | Increase. |
|---|---|---|---|
| Rockingham | $42,864,937 | $44,539,946 | $1,675,009 |
| Strafford | 29,914,049 | 31,252,705 | 1,338,656 |
| Belknap | 20,066,871 | 21,342,365 | 1,275,494 |
| Carroll | 15,234,778 | 15,477,733 | 242,955 |
| Merrimack | 45,622,862 | 46,736,486 | 1,113,624 |
| Hillsborough | 128,031,619 | 135,426,108 | 7,394,489 |
| Cheshire | 31,255,524 | 32,837,629 | 1,582,105 |
| Sullivan | 18,551,537 | 19,233,556 | 682,019 |
| Grafton | 39,835,938 | 41,666,594 | 1,830,656 |
| Coös | 34,205,308 | 35,728,475 | 1,523,167 |
| | $405,583,423 | $424,241,597 | $18,658,174 |
| Unincorporated places... | 4,567,160 | 3,865,500 | *701,660 |
| | $410,150,583 | $428,107,097 | $17,956,514 |

No. 3.

## TAXES.

| | | | | Rate. | |
|---|---|---|---|---|---|
| COUNTY. | 1916. | 1917. | Increase. | 1916. | 1917. |
| Rockingham | $862,803.05 | $882,415.29 | $19,612.24 | $1.95 | $1.91 |
| Strafford .. | 561,042.02 | 598,767.93 | 37,725.91 | 1.81 | 1.85 |
| Belknap ... | 342,446.30 | 370,601.62 | 28,155.32 | 1.64 | 1.68 |
| Carroll .... | 244,695.57 | 267,668.55 | 22,972.98 | 1.54 | 1.66 |
| Merrimack . | 837,042.91 | 865,362.64 | 28,319.73 | 1.77 | 1.79 |
| Hillsborough | 2,144,193.54 | 2,351,106.22 | 206,912.68 | 1.61 | 1.68 |
| Cheshire ... | 616,727.60 | 642,715.57 | 25,987.97 | 1.92 | 1.90 |
| Sullivan ... | 353,323.95 | 378,176.78 | 24,852.83 | 1.84 | 1.90 |
| Grafton ... | 725,337.58 | 806,824.95 | 81,487.37 | 1.76 | 1.88 |
| Coös ..... | 625,665.51 | 684,576.72 | 58,911.21 | 1.77 | 1.86 |
| | $7,313,278.03 | $7,848,216.27 | $534,938.24 | $1.74 | $1.78 |
| Unincorporated places | 12,744.98 | 12,263.88 | 481.10* | .28 | .32 |
| | $7,326,023.01 | $7,860,480.15 | $534,457.14 | $1.73 | $1.78 |

*Decrease

No. 4.

## STATE REVENUE FROM TAXES AND FEES, INCREASE AND DECREASE OF STATE DEBT ANNUALLY, AND AMOUNT OF STATE DEBT EACH YEAR.

| Year. | Direct State Tax. | Revenue from other sources. | Total revenue. | State Debt. | | Total State Debt. |
|---|---|---|---|---|---|---|
| | | | | Increase. | Decrease. | |
| 1900 | $425,000.00 | $264,264.19 | $689,264.19 | ..... | $216,269.11 | $1,118,798.84 |
| 1901 | 425,000.00 | 272,510.21 | 697,510.21 | ..... | 110,166.03 | 1,008,166.03 |
| 1902 | 425,000.00 | 365,972.44 | 790,972.44 | ..... | 252,200.55 | 756,432.36 |
| 1903 | 425,000.00 | 451,333.53 | 876,333.53 | ..... | 109,621.40 | 646,810.96 |
| 1904 | 425,000.00 | 279,550.27 | 704,550.27 | ..... | 29,041.99 | 617,768.97 |
| 1905 | 300,000.00 | 281,707.75 | 581,707.75 | $171,191.31 | ..... | 788,960.28 |
| 1906 | 425,000.00 | 302,964.96 | 727,964.96 | 109,175.28 | ..... | 898,135.56 |
| 1907 | 500,000.00 | 399,977.04 | 899,977.04 | 229,996.63 | ..... | 1,128,132.19 |
| 1908 | 500,000.00 | 405,823.01 | 905,823.01 | 62,766.68 | ..... | 1,190,898.87 |
| 1909 | 500,000.00 | 478,038.75 | 978,038.75 | 230,902.31 | ..... | 1,421,801.18 |
| 1910 | 800,000.00 | 894,636.54 | 1,694,636.54 | ..... | 128,591.85 | 1,239,209.33 |
| 1911 | 600,000.00 | 836,314.34 | 1,436,314.34 | 170,638.35 | ..... | 1,463,847.68 |
| 1912 | 700,000.00 | 1,007,201.37 | 1,707,201.37 | ..... | 76,809.34 | 1,387,038.34 |
| 1913 | 800,000.00 | 1,194,901.77 | 1,994,901.77 | ..... | 151,835.36 | 1,235,202.98 |
| 1914 | 800,000.00 | 1,414,388.20 | 2,214,388.20 | ..... | 269,699.01 | 965,503.97 |
| 1915 | 800,000.00 | 1,293,558.75 | 2,093,558.75 | 134,972.85 | ..... | 1,100,476.82 |
| 1916 | 750,000.00 | 1,450,429.63 | 2,200,429.63 | ..... | 31,522.80 | 1,068,954.02 |
| 1917 | 750,000.00 | 1,439,887.95 | 2,189,887.95 | 362,048.71 | ..... | 1,431,002.73 |

No. 5.

## REVENUE RECEIVED BY COUNTIES, CITIES AND TOWNS IN ADDITION TO TAXES LOCALLY ASSESSED.

| Year. | Insurance tax. | Railroad tax. | Savings bank tax. | Literary fund. | Liquor license. | Total. |
|---|---|---|---|---|---|---|
| 1900 | $10,260.00 | $225,093.16 | $293,627.85 | $32,844.00 | ..... | $561,824.01 |
| 1901 | 10,216.50 | 224,622.94 | 311,191.62 | 34,274.13 | ..... | 580,305.19 |
| 1902 | 10,256.48 | 223,782.96 | 328,854.97 | 33,929.50 | ..... | 596,823.91 |
| 1903 | 10,185.96 | 229,553.05 | 347,351.99 | 39,780.16 | ..... | 626,871.16 |
| 1904 | 10,124.84 | 224,277.54 | 361,961.99 | 36,529.90 | $274,909.84 | 907,804.11 |
| 1905 | 10,143.82 | 237,106.66 | 380,725.38 | 36,817.00 | 366,266.43 | 1,031,059.29 |
| 1906 | 10,174.57 | 263,949.61 | 413,641.38 | 39,402.95 | 359,824.86 | 1,086,993.37 |
| 1907 | 10,152.59 | 276,897.62 | 446,872.57 | 40,352.11 | 363,256.53 | 1,137,531.42 |
| 1908 | 11,180.09 | 279,952.63 | 447,660.83 | 40,499.55 | 289,521.78 | 1,068,814.88 |
| 1909 | 11,411.63 | 306,701.19 | 457,340.91 | 40,348.98 | 289,302.57 | 1,105,105.28 |
| 1910 | 11,772.77 | 298,977.83 | 477,441.71 | 40,219.83 | 248,339.79 | 1,076,751.93 |
| 1911 | 12,541.15 | 275,593.92 | 492,560.27 | 41,403.12 | 249,103.48 | 1,071,201.94 |
| 1912 | 13,410.35 | 321,756.45 | 520,302.92 | 43,082.08 | 271,527.14 | 1,170,078.94 |
| 1913 | 14,413.51 | 320,007.38 | 548,793.65 | 43,644.57 | 265,947.78 | 1,192,806.89 |
| 1914 | 15,814.62 | 293,697.66 | 561,405.46 | 42,756.58 | 275,994.24 | 1,189,668.56 |
| 1915 | 15,994.29 | 272,135.39 | 567,995.19 | 43,277.65 | 276,064.35 | 1,175,466.87 |
| 1916 | 17,012.43 | 284,128.39 | 588,633.44 | 46,628.73 | 277,781.33 | 1,214,184.32 |
| 1917 | 18,087.99 | 304,839.39 | 640,590.82 | 48,565.44 | 277,365.59 | 1,289,449.23 |

No. 6

## TOTAL REVENUE OF COUNTIES, CITIES AND TOWNS, AND AMOUNT OF DEBT ANNUALLY.

| Year. | Taxes assessed locally, including state and county taxes. | Other taxes received by counties, cities and towns. | Total. | State, county, city, town, school and precinct indebtedness. |
|---|---|---|---|---|
| 1900 | $3,978,962.05 | $561,824.01 | $4,540,786.06 | $9,598,832.99 |
| 1901 | 4,034,940.75 | 580,305.19 | 4,615,245.94 | 9,503,271.28 |
| 1902 | 4,219,694.55 | 596,823.91 | 4,816,478.46 | 9,597,437.63 |
| 1903 | 4,295,215.53 | 626,871.16 | 4,922,086.69 | 9,729,358.94 |
| 1904 | 4,262,678.73 | 907,804.11 | 5,170,482.84 | 9,566,415.51 |
| 1905 | 4,548,523.53 | 1,031,059.29 | 5,579,582.82 | 9,748,518.12 |
| 1906 | 4,586,800.63 | 1,086,993.37 | 5,673,794.00 | 9,921,365.99 |
| 1907 | 4,725,840.64 | 1,137,531.42 | 5,863,372.06 | 10,168,970.99 |
| 1908 | 4,823,171.12 | 1,068,814.88 | 5,891,986.00 | 10,287,518.86 |
| 1909 | 5,342,268.41 | 1,105,105.28 | 6,447,373.69 | 10,192,201.75 |
| 1910 | 5,250,240.82 | 1,076,751.93 | 6,326,992.75 | 10,166,541.63 |
| 1911 | 5,529,961.51 | 1,071,201.94 | 6,601,163.45 | 10,106,067.55 |
| 1912 | 6,047,762.79 | 1,170,078.94 | 7,217,841.73 | 9,978,682.35 |
| 1913 | 6,377,330.41 | 1,192,806.89 | 7,570,137.30 | 9,884,814.93 |
| 1914 | 6,700,726.66 | 1,189,668.56 | 7,890,395.22 | 10,085,058.45 |
| 1915 | 6,976,096.81 | 1,175,466.87 | 8,151,565.68 | 10,680,954.68 |
| 1916 | 7,326,023.01 | 1,214,184.32 | 8,540,207.33 | 10,902,223.35 |
| 1917 | 7,860,480.15 | 1,289,449.23 | 9,149,913.45 | ..... |

No. 7.

## VALUATION AND TAXES, PUBLIC SERVICE CORPORATIONS, 1916-17.

| No. | | Valuation. | | Taxes. | |
|---|---|---|---|---|---|
| | | 1916. | 1917. | 1916. | 1917 |
| 20 | Boston & Maine R. R. | $37,000,000 | $38,474,000 | $606,034.79 | $648,354.19 |
| 1 | Glen Junction Transfer Co. ..... | 20,000 | 20,000 | 346.00 | 356.00 |
| 1 | Grand Trunk R. R.,.. | 2,267,800 | 2,267,800 | 39,089.78 | 40,225.77 |
| 1 | Portland & Ogdensburg R. R..... | 1,800,000 | 1,800,000 | 30,983.52 | 31,879.00 |
| 1 | Upper Coös R. R..... | 700,000 | 700,000 | 12,041.67 | 12,382.57 |
| 13 | Street Railways..... | 3,405,000 | 3,798,000 | 55,017.38 | 63,551.25 |
| 59 | Telephones ..... | 4,386,050 | 4,755,450 | 75,878.67 | 84,647.01 |
| 4 | Telegraphs ..... | 232,500 | 232,500 | 4,022.25 | 4,138.50 |
| 5 | Express Companies.. | 434,500 | 430,500 | 7,516.85 | 7,662.90 |
| 2 | Parlor Car Companies | 205,000 | 210,000 | 3,546.50 | 3,738.00 |
| 78 | Car Companies ..... | 108,080 | 124,100 | 1,869.79 | 2,208.98 |
| 185 | | $50,558,930 | $52,812,350 | $836,347.20 | $899,144.17 |

## VALUATION AND ASSSESSMENT, 1917.

### TABLE 1.

RAILROAD CORPORATIONS.

| NAMES. | Full value. | Taxed locally. | Taxable. valuation. | Tax. (Rate, $1.78) |
|---|---|---|---|---|
| Boston & Maine R. R..... | $9,100,000 | $440,920 | $8,659,080 | $154,131.62 |
| Boston & Lowell R. R. Corp. (½ Manchester & Keene). | 235,000 | 14,725 | 220,275 | 3,920.89 |
| Connecticut River R. R. Co.. | 525,000 | 56,905 | 468,095 | 8,332.09 |
| Fitchburg R. R. Co..... | 3,400,000 | 169,580 | 3,230,420 | 57,501.48 |
| Nashua & Acton R. R..... | 75,000 | ..... | 75,000 | 1,335.00 |
| Nashua & Lowell R. R. Corp. | 525,000 | 47,000 | 478,000 | 8,508.40 |
| Concord & Claremont (N. H.) R. R. ..... | 875,000 | 15,150 | 859,850 | 15,305.33 |
| The Concord & Montreal R. R..... | 15,140,000 | 1,187,007 | 13,952,993 | 248,363.28 |
| Concord & Portsmouth R. R. | 975,000 | ..... | 975,000 | 17,355.00 |
| Franklin & Tilton R. R..... | 267,000 | ..... | 267,000 | 4,752.60 |
| Manchester & Lawrence R. R. | 1,600,000 | 37,120 | 1,562,880 | 27,819.26 |
| Mt. Washington Ry. Co..... | 60,000 | 25,000 | 35,000 | 623.00 |
| New Boston R. R. Co..... | 55,000 | ..... | 55,000 | 979.00 |
| Northern R. R. ..... | 3,068,000 | 24,350 | 3,043,650 | 54,176.97 |
| Pemigewasset Valley R. R.. | 582,000 | 2,000 | 580,000 | 10,324.00 |
| Peterborough R. R..... | 300,000 | 3,400 | 296,600 | 5,279.48 |
| The Peterborough & Hillsborough R. R. ..... | 90,000 | 900 | 89,100 | 1,585.98 |
| Sullivan County R. R..... | 1,000,000 | 14,200 | 985,800 | 17,547.24 |
| Suncook Valley R. R. ..... | 200,000 | 7,800 | 192,200 | 3,421.16 |
| Wilton R. R. Co. ..... | 402,000 | 3,550 | 398,450 | 7,092.41 |
| Sub-total ..... | $38,474,000 | $2,049,607 | $36,424,393 | $648,354.19 |
| Glen Junction Transfer Co—Owen Shepard, Treas., 30 Broad St., N. Y. City..... | $20,000 | ..... | $20,000 | $356.00 |
| Grand Trunk Ry. Co. of Canada, W. H. Ardley, Comptroller, 94 McGill St., Montreal, Canada ..... | 2,267,800 | $7,925 | 2,259,875 | 40,225.77 |
| Portland & Ogdensburg Ry.—Maine Central R. R., Portland, Me. ..... | 1,800,000 | 9,045 | 1,790,955 | 31,879.00 |
| Upper Coös R. R. (N. H.)—Maine Central R. R., Portland, Me. ..... | 700,000 | 4,350 | 695,650 | 12,382.57 |
| Sub-total ..... | $4,787,800 | $21,320 | $4,766,480 | $84,843.34 |

| NAMES. | Full value. | Taxed locally. | Taxable. valuation. | Tax. (Rate, $1.78) |
|---|---|---|---|---|
| Atlantic Shore Ry.—Constant Southworth, Portland, Me. | $25,000 | $3,200 | $21,800 | $388.04 |
| Berlin Street Ry.—E. W. Gross, Treas., Berlin, N. H. | 140,000 | 6,000 | 134,000 | 2,385.20 |
| Chester & Derry R. R. Ass'n. —F. J. Shepard, Treas., Derry, N. H. | 50,000 | ..... | 50,000 | 890.00 |
| Claremont Ry. & Lighting Co. —G. H. Lawson, Asst. Treas., Claremont, N. H. | 150,000 | ..... | 150,000 | 2,670.00 |
| Dover, Somersworth & Rochester St. Ry.—F. E. Webster, Treas., 50 Merrimack St., Haverhill, Mass. | 325,000 | 23,475 | 301,525 | 5,367.14 |
| Exeter, Hampton & Amesbury St. Ry.—E. A. Bradley, Treas., 201 Devonshire St., Boston, Mass. | 110,000 | 41,200 | 68,800 | 1,224.64 |
| Keene Electric Ry. Co.—Thos. T. Robinson, Mgr., 526-7 John Hancock Bldg., Boston, Mass. | 85,000 | 2,380 | 82,620 | 1,470.64 |
| Laconia Street Ry.—Harry G. Lowe, Treas., 53 State St., Boston, Mass. | 80,000 | 8,500 | 71,500 | 1,272.70 |
| Manchester Street Ry., E. C. Foster, Pres., 46 Hanover St., Manchester, N. H. | 1,500,000 | ..... | 1,500,000 | 26,700.00 |
| Manchester & Nashua St. Ry., 46 Hanover St., Manchester, N. H. | 350,000 | ..... | 350,000 | 6,230.00 |
| Massachusetts Northeastern Street Ry. Co.—F. E. Webster, Treas., 50 Merrimack St., Haverhill, Mass. | 450,000 | 136,100 | 313,900 | 5,587.42 |
| Nashua Street Ry.—Joseph H. Goodspeed, Treas., 84 State St., Boston, Mass. | 500,000 | 6,850 | 493,150 | 8,778.07 |
| Springfield Electric Co. of N. H.—A. J. Crosby, Superintendent, Springfield, Vt. | 33,000 | ..... | 33,000 | 587.40 |
| Sub-total | $3,798,000 | $227,705 | $3,570,295 | $63,551.25 |
| Grand total | $47,059,800 | $2,298,632 | $44,761,168 | $796,748.78 |

Table 2.

TELEPHONES.

The quotation marks indicate that the company is unincorporated.

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| Ammonoosuc Telephone Co. | | |
| Paul R. Cole, Treas., Groveton, N. H.... | $1,000 | $17.80 |
| "Bakie-Currier Telephone Co." | | |
| J. F. Currier, East Kingston, N. H..... | 500 | 8.90 |
| "Barrington & Strafford Telephone Co." | | |
| William A. Smith, Treas., Rochester, N. H., R. F. D. 1..... | 300 | 5.34 |
| "Berlin Mills Telephone Co." | | |
| Berlin Mills, N. H. ..... | 1,000 | 17.80 |
| "Bradford Telephone & Telegraph Co." | | |
| John B. Hay, Bradford, Vt..... | 600 | 10.68 |
| Canterbury & Boscawen Telephone Co. | | |
| Louis D. Morrill, Penacook, N. H., R. F. D. 11 ..... | 7,000 | 124.60 |
| Chester & Derry Telephone & Telegraph Co. | | |
| Arthur H. Wilcomb, Chester, N. H..... | 1,500 | 26.70 |
| Chichester Telephone Co. | | |
| Frederick B. Shaw, Chichester, N. H.... | 4,000 | 71.20 |
| Citizens Telephone Co. | | |
| W. L. Woodworth, Treas., Laconia, N. H. | 75,000 | 1,335.00 |
| Cold River Telephone Co. | | |
| John F. Charles, Chatham, N. H..... | 1,000 | 17.80 |
| Connecticut Valley Telephone Co., Inc. | | |
| Fred W. Story, Vice-Pres., 50 Oliver St., Boston, Mass. ..... | 13,500 | 240.30 |
| "Contoocook Valley Telephone Co." | | |
| George W. Lincoln, Hillsboro, N. H..... | 15,000 | 267.00 |
| Coös Telephone Co. | | |
| Edmund S. Willard, 50 Oliver St., Boston, Mass. ..... | 277,000 | 4,930.60 |
| "Cornish Flat Telephone Co." | | |
| E. P. Brown, Treas., Cornish Flat, N. H. | 400 | 7.12 |
| Dunbarton Telephone Co. | | |
| Frederick L. Ireland, Dunbarton, N. H.. | 2,000 | 35.60 |
| "Errol Hill Telephone Co." | | |
| L. C. Bragg, Errol, N. H..... | 500 | 8.90 |
| "Etna, alias Peoples' Telephone Co." | | |
| F. V. Tuxbury, Etna, N. H..... | 500 | 8.90 |
| Etna & Hanover Centre Telephone Co. | | |
| J. Walter Ferson, Lyme Centre, N. H... | 500 | 8.90 |
| Fairlee & Wentworth Telephone Co. | | |
| N. D. Johnson, Wentworth, N. H..... | 400 | 7.12 |
| "Fairmount Telephone Co." | | |
| A. J. Ham, Leighton's Corners, N. H.... | 500 | 8.90 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| "Forest Lake Telephone Co." | | |
| Ansel L. Buchanan, Winchester, N. H... | $200 | $3.56 |
| "Grafton Telephone Co." | | |
| Leon H. Martin, Grafton, N. H..... | 200 | 3.56 |
| "Grafton Local Telephone Co." | | |
| Leon G. Valia, Grafton, N. H.... .... | 300 | 5.34 |
| Henniker Telephone Co. | | |
| C. H. Parmenter, Pres., Henniker, N. H.. | 7,500 | 133.50 |
| "Hollis Telephone Co." | | |
| A. F. Hildreth, Hollis, N. H..... | 7,000 | 124.60 |
| "Hurricane Telephone Co. of Keene & Westmoreland." | | |
| Forrest W. Hall, Treas., East Westmoreland, N. H. ..... | 200 | 3.56 |
| Jefferson Telephone Co. | | |
| John W. Crawshaw, Jefferson Highlands, N. H. ..... | 2,000 | 35.60 |
| Kearsarge Telephone Co. | | |
| Thomas R. Little Treas., Salisbury, N. H. ..... | 13,000 | 231.40 |
| Lempster Telephone Co. | | |
| Fred N. Clark, Lempster, N. H. ..... | 2,000 | 35.60 |
| "Livermore Telephone Co." | | |
| Charles G. Saunders, 95 Milk St., Boston, Mass. ..... | 500 | 8.90 |
| Lyme Peoples' Telephone Co. | | |
| George E. Stark, Lyme Center, N. H.... | 1,500 | 26.70 |
| Madison Local Telephone Co. | | |
| Frank B. Nason, Madison, N. H..... | 2,300 | 40.94 |
| "Meriden Telephone Co." | | |
| Harold W. Chellis, Meriden, N. H..... | 1,800 | 32.04 |
| "Merrill, C. H. Telephone Co." | | |
| C. H. Merrill, Hancock, N. H. ..... | 350 | 6.23 |
| Merrimack County Telephone Co. | | |
| Charles H. Hardy, Warner, N. H..... | 3,000 | 53.40 |
| New Boston & Francestown Telephone Co. | | |
| Fred A. Pettee, Francestown, N. H. .... | 1,000 | 17.80 |
| New England Telephone & Telegraph Co. | | |
| (exclusive of amount taxed locally, $114,065) ..... | 3,800,000 | 67,640.00 |
| John Balch, Treas., 50 Oliver St., Boston, Mass. | | |
| North Conway & Jackson Telephone Co. | | |
| John Z. Shedd, North Conway, N. H.... | 8,000 | 142.40 |
| Nottingham Telephone Co. | | |
| Fred Fernald, Nottingham, N. H..... | 1,300 | 23.14 |
| Ossipee Valley Telegraph & Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass. ..... | 35,100 | 624.78 |
| Passumpsic Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass. ..... | 3,000 | 53.40 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| "Pelham Association Telephone Co." | | |
| Henry M. Currier, Pelham, N. H..... | $1,000 | $17.80 |
| "Pine River Telephone Co." | | |
| Mrs. Mabel Avery, Mountainview, N. H.. | 500 | 8.90 |
| Sandown Telephone Co. | | |
| John H. Colby, Sandown, N. H..... | 1,000 | 17.80 |
| Sandwich Local Telephone Co. | | |
| Arthur J. Tuttle, Center Sandwich, N. H. | 7,000 | 124.60 |
| Southern Coös Telephone Co. | | |
| W. E. Smith, Colebrook, N. H..... | 2,000 | 35.60 |
| "Stoddard Telephone Co." | | |
| John T. McCoy, Hancock, N. H..... | 500 | 8.90 |
| Sugar River Valley Telephone Co. | | |
| Dana S. Gross, Croydon, N. H..... | 3,500 | 62.30 |
| "Sunapee Telephone Co." | | |
| Frank P. Mark, Sunapee, N. H..... | 7,500 | 133.50 |
| "Tuftonboro Telephone Co." | | |
| John C. F. Phinney, 497 Union St., Lynn, Mass. ..... | 600 | 10.68 |
| Union Telephone Co. | | |
| B. F. Dow, Centre Barnstead, N. H..... | 14,000 | 249.20 |
| Wakefield Telephone Co. | | |
| John H. Garvin, Sanbornville, N. H..... | 1,500 | 26.70 |
| "Walbridge, F. L., Telephone Co." | | |
| F. L. Walbridge, Woodsville, N. H..... | 700 | 12.46 |
| "Washington & Cherry Valley Telephone Co." | | |
| Charles W. Hopkins, Washington, N. H. | 2,700 | 48.06 |
| Weare Telephone Co. | | |
| Lindley H. Farr, North Weare, N. H.... | 8,000 | 142.40 |
| West Hopkinton Telephone Co. | | |
| Frank H. Carr, West Hopkinton, N. H... | 7,500 | 133.50 |
| White Mountain Telephone & Telegraph Co. | | |
| Allen Hollis, Concord, N. H..... | 125,000 | 2,225.00 |
| Wilton Telephone Co. | | |
| H. D. Cheever, Wilton, N. H..... | 20,000 | 356.00 |
| Winnepesaukee Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass. ..... | 260,000 | 4,628.00 |
| Totals ..... | $4,755,450 | $84,647.01 |

TABLE 3.

TELEGRAPHS.

| | | |
|---|---|---|
| American Telegraph Co. | | |
| George F. Barker, Keene, N. H..... | $2,500 | $44.50 |
| Commercial Union Telegraph Co. | | |
| Joseph J. Cardona, Postal Telegraph-Cable Co., New York City..... | 20,000 | 356.00 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| The Great Northwestern Telegraph Co. of Canada, A. C. McConnell, Sec'y, Toronto, Ont., Canada | $10,000 | $178.00 |
| The Western Union Telegraph Co. (Including Direct U. S. Cable Co.) Rush Taggart, Vice-Pres., 195 Broadway, New York City | 200,000 | 3,560.00 |
| Totals | $232,500 | $4,138.50 |

## TABLE 4.

### EXPRESS COMPANIES.

| | | |
|---|---|---|
| American Express Co. (including National Express Company). Dixon S. Elliott, Vice-Pres., 65 Broadway, New York City | $400,000 | $7,120.00 |
| Atlantic Express Co. Linwood E. Porter, 76 Cross St., Portland, Me. | 4,500 | 80.10 |
| Canadian Express Co. W. W. Williamson, Montreal, Canada | 15,000 | 267.00 |
| Manchester & Concord Express Co. Arthur N. Day, Concord, N. H. | 10,000 | 178.00 |
| Richmond's Exeter & Boston Express Co. Carl W. Adams, Exeter, N. H. | 1,000 | 17.80 |
| Totals | $430,500 | $7,662.90 |

## TABLE 5.

### PARLOR CARS.

| | | |
|---|---|---|
| Canadian Pacific Railway Co. Frank Taylor, Montreal, Canada | $15,000 | $267.00 |
| The Pullman Co. A. S. Weinsheimer, Sec'y, 79 East Adams St., Chicago, Ill. | 195,000 | 3,471.00 |
| Totals | $210,000 | $3,738.00 |

TABLE 6.

CAR COMPANIES.

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| American Cotton Oil Co. | | |
| 27 Beaver St., New York City | $100 | $1.78 |
| American Refrigerator Transit Co. | | |
| St. Louis, Mo. | 2,100 | 37.38 |
| American Tank Line of the Grasselli Chemical Co. | | |
| Cleveland, Ohio | 500 | 8.90 |
| Armour and Company. | | |
| Union Stock Yards, Chicago, Ill | 5,100 | 90.78 |
| Arms Palace Horse Car Co. | | |
| 332 So. Michigan Ave., Chicago, Ill | 200 | 3.56 |
| Barrett Company. | | |
| 17 Battery Place, New York City, N. Y. | 200 | 3.56 |
| Bent, James S. | | |
| 115 First St., Boston, Mass. | 100 | 1.78 |
| Buena Vista Extract Co. | | |
| 303 Vine St., Philadelphia, Pa | 100 | 1.78 |
| Cedar Rapids Refrigerator Line. | | |
| Cedar Rapids, Iowa | 100 | 1.78 |
| Champion Fibre Company. | | |
| Canton, North Carolina | 1,000 | 17.80 |
| Cherry River Extract Company. | | |
| Richwood, West Virginia | 100 | 1.78 |
| Chicago, New York & Boston Refrigerator Co. | | |
| 112 West Adams St., Chicago, Ill. | 7,000 | 124.60 |
| Chilhowee Extract Co. | | |
| Newport, Cooks Co., Tenn. | 100 | 1.78 |
| Conewango Refrigerator Co. | | |
| Warren, Pa. | 100 | 1.78 |
| Cornplanter Refining Co. | | |
| Warren, Pa. | 700 | 12.46 |
| Cosden & Company. | | |
| Tulsa, Oklahoma | 100 | 1.78 |
| Cudahy Milwaukee Refrigerator Line. | | |
| Cudahy, Wis | 500 | 8.90 |
| Cudahy Packing Company. | | |
| 111 West Monroe St., Chicago, Ill | 2,500 | 44.50 |
| Cutting, F. A. | | |
| 79 Summer St., Boston, Mass | 600 | 10.68 |
| Dairy Shippers Despatch. | | |
| Chicago, Ill. | 600 | 10.68 |
| Dold, Jacob, Packing Co. | | |
| Buffalo, N. Y. | 100 | 1.78 |
| Eastman Car Co. | | |
| Charlestown, Mass. | 20,000 | 356.00 |
| Emery Manufacturing Co. | | |
| Bradford, Pa. | 100 | 1.78 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| Fleischmann Transportation Co. | | |
| 419 Plum St., Cincinnati, Ohio | $100 | $1.78 |
| Frisco Refrigerator Line. | | |
| St. Louis, Mo. | 3,000 | 53.40 |
| Fruit Growers Express, Inc. | | |
| Union Stock Yards, Chicago, Ill | 2,500 | 44.50 |
| General American Tank Car Corporation. | | |
| Chicago, Ill. | 200 | 3.56 |
| *German American Car Line. | | |
| Harris Trust Bldg., Chicago, Ill | 250 | 4.45 |
| Gulf Refining Company. | | |
| Frick Bldg., Annex, Pittsburg, Pa. | 6,500 | 115.70 |
| Imperial Oil Company, Ltd. | | |
| Sarnia, Ontario | 300 | 5.34 |
| Independent Refrigerator Car Co. | | |
| 41st and Halsted St., Cicago, Ill | 100 | 1.78 |
| Indian Refining Company. | | |
| 44 Whitehall St., New York City | 150 | 2.67 |
| Indianapolis Abattoir Company. | | |
| Indianapolis, Ind. | 100 | 1.78 |
| Interstate Tank Car Corporation. | | |
| 448 Produce Exchange, New York City | 200 | 3.56 |
| Keith Railway Equipment Co. | | |
| 122 South Michigan Boulevard, Chicago, Ill. | 100 | 1.78 |
| Keystone Coal & Coke Co. | | |
| Huff Bldg., Greensburg, Pa | 200 | 3.56 |
| Kingan Refrigerator Line. | | |
| Indianapolis, Ind. | 200 | 3.56 |
| Libby, McNeill and Libby. | | |
| Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill | 100 | 1.78 |
| Marden, Orth & Hastings Co., Inc. | | |
| 225 Purchase St., Boston, Mass | 100 | 1.78 |
| Merrimack Chemical Company. | | |
| 40 Central St., Boston, Mass | 1,500 | 26.70 |
| Mexican Petroleum Corporation. | | |
| 120 Broadway, New York City | 500 | 8.90 |
| Milwaukee Refrigerator Transit & Car Co. | | |
| Milwaukee, Wis. | 100 | 1.78 |
| Missouri River Despatch. | | |
| 305 South LaSalle St., Chicago, Ill | 1,500 | 26.70 |
| Morrell Refrigerator Car Co. (dissolved). | | |
| Care of T. H. Foster, Trustee, Ottumwa, Iowa | 700 | 12.46 |
| Morris & Co. | | |
| Union Stock Yards, Chicago, Ill | 1,600 | 28.48 |
| New England Gas & Coke Co. | | |
| 111 Devonshire St., Boston, Mass | 8,000 | 142.40 |
| Pacific Fruit Express Company. | | |
| Tax Com'r. U. P. R. R., Omaha, Neb | 1,400 | 24.92 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| Penn American Refining Co., Oil City, Pa. | $100 | $1.78 |
| Penn Gas Coal Co. 222 South 3rd St., Philadelphia, Pa. | 200 | 3.56 |
| Pennsylvania Paraffine Works. Care of Crew Levick Co., Philadelphia, Pa. | 150 | 2.67 |
| Pennsylvania Tank Line. Sharon, Pa. | 150 | 2.67 |
| Purity Distilling Co. East Cambridge, Mass. | 200 | 3.56 |
| Santa Fe Refrigerator Despatch Company. Railway Exchange Bldg., Chicago, Ill. | 2,000 | 35.60 |
| Semet-Solvay Co. Solvay, N. Y. | 100 | 1.78 |
| Seneca Oil Works. Warren, Pa. | 100 | 1.78 |
| Standard Car Equipment Co. 328 Chestnut St., Philadelphia, Pa. | 3,750 | 66.75 |
| St. Louis Independent Packing Co. St. Louis, Mo. | 200 | 3.56 |
| St. Louis Refrigerator Car Co. St. Louis, Mo. | 2,500 | 44.50 |
| Streets Company. West 48th and South Morgan Sts., Chicago, Ill. | 100 | 1.78 |
| Superior Oil Works. Warren, Pa. | 100 | 1.78 |
| Swift Refrigerator Transportation Co. Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill. | 10,200 | 181.56 |
| The Texas Company. 17 Battery Place, New York City | 2,100 | 37.38 |
| Titusville Oil Works. Titusville, Pa. | 350 | 6.23 |
| Union Petroleum Co. Philadelphia, Pa. | 200 | 3.56 |
| Union Refrigerator Transit Co. Milwaukee, Wis. | 1,500 | 26.70 |
| Union Tank Co. 26 Broadway, New York City | 20,500 | 364.90 |
| United Refining Co. Warren, Pa. | 100 | 1.78 |
| Valvoline Oil Works, Ltd. East Butler, Pa. | 100 | 1.78 |
| Vera Chemical Company. Stoneham, Mass. | 1,500 | 26.70 |
| Virginia Tank Car Corporation. Portsmouth, Va. | 250 | 4.45 |
| Warren Refining Co. Warren, Pa. | 200 | 3.56 |

| | Value for taxation. Full Value. | Tax. (Rate, $1.78) |
|---|---|---|
| Western Heater Despatch. | | |
| 189 LaSalle St., Chicago, Ill..... | $1,500 | $26.70 |
| Western Live Stock Express Company. | | |
| Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill. ..... | 100 | 1.78 |
| Westmoreland Coal Co. | | |
| 224 South 3rd St., Philadelphia, Pa. .... | 500 | 8.90 |
| White City Refrigerator Despatch. | | |
| 630 Postal Tel. Bldg., Chicago, Ill..... | 200 | 3.56 |
| Wilburine Oil Works, Ltd. | | |
| Warren, Pa. ..... | 150 | 2.67 |
| Wilson Car Lines. | | |
| 4100 South Ashland Ave., Chicago, Ill... | 3,500 | 62.30 |
| Wood Products Company. | | |
| Buffalo, N. Y. ..... | 100 | 1.78 |
| Totals ..... | $124,100 | $2,208.98 |

*Tax abated. Company reorganized under name of General American Tank Car Co.

## TABLE 7.

### RAILROAD CORPORATIONS.

| NAMES. | Par value of stock. | Par value of bonds. | Average market value of stock. | Average market value of bonds. | Market value of floating debt. | Miles of road, total. | Miles of road in N. H. | Miles of track, total. | Miles of track in N. H. | N. H. assessed value, less local assessments. |
|---|---|---|---|---|---|---|---|---|---|---|
| Boston & Maine R. R. | $42,655,191 | $43,338,000 | $18,983,710 | $35,273,645 | $11,310.151 | 731.34 | 253.65 | 1,376.74 | 382.71 | $8,659,080 |
| Boston & Lowell R. R. Corp. (½ Manchester & Keene) | 7,679,400 | 6,528,000 | 9,503,257 | 6,385,335 | 22,500 | 111.15 | 14.76 | 293.64 | 15.37 | 220,275 |
| Connecticut River R. R. Co. | 3,233,300 | 2,259,000 | 4,607,452 | 1,938,900 | 2,485,000 | 88.15 | 30.55 | 198.56 | 37.51 | 468,095 |
| Fitchburg R. R. Co. | 25,860,000 | 24,080,000 | 14,329,975 | 22,155,450 | 2,474,237 | 396.41 | 78.42 | 853.38 | 103.21 | 3,230,420 |
| Nashua & Acton R. R. | 300,000 | ..... | 150,000 | ..... | ..... | 20.11 | 4.86 | 23.01 | 5.86 | 75,000 |
| Nashua & Lowell R. R. Corp. | 800,000 | ..... | 1,413,000 | ..... | ..... | 14.26 | 5.39 | 49.94 | 23.61 | 478,000 |
| Concord & Claremont (N. H.) R. R. | 412,400 | 500.000 | ..... | 475,000 | ..... | 71.57 | 71.57 | 84.42 | 84.42 | 859,850 |
| 1 Concord & Montreal R. R. | 8,257,600 | 7,223,000 | 8,086,941 | 6,853,700 | ..... | 368.79 | 368.79 | 565.98 | 565.98 | 13,952,993 |
| Concord & Portsmouth R. R. | 350,000 | ..... | 490,000 | ..... | ..... | 39.82 | 39.82 | 54.24 | 54.24 | 975,000 |
| Franklin and Tilton R. R. | 265,600 | ..... | 132,800 | ..... | ..... | 4.96 | 4.96 | 7.81 | 7.81 | 267,000 |
| Manchester & Lawrence R. R. | 1,000,000 | 774,000 | 1,121,250 | 246,600 | ..... | 23.44 | 23.44 | 32.64 | 32.64 | 1,562,880 |
| Mt. Washington Ry. Co. | 211,500 | ..... | 63,450 | ..... | ..... | 3.17 | 3.17 | 3.34 | 3.34 | 35,000 |
| New Boston R. R. Co. | 84,000 | ..... | 50,400 | ..... | ..... | 5.18 | 5.18 | 5.93 | 5.93 | 55,000 |
| Northern R. R. | 3,068,400 | ..... | 3,145,110 | ..... | ..... | 82.31 | 82.07 | 108.19 | 107.16 | 3,043,650 |
| Pemigewasset Valley R. R. | 541,500 | ..... | 514,425 | ..... | ..... | 21.41 | 21.41 | 29.56 | 29.56 | 580,000 |
| Peterborough R. R. | 385,000 | ..... | 269,500 | ..... | ..... | 10.64 | 10.64 | 11.75 | 11.75 | 296,600 |
| Peterborough & Hillsborough R. R. | 45,000 | 165,000 | ..... | 97,500 | ..... | 18.34 | 18.34 | 20.20 | 20.20 | 89,100 |
| Sullivan County R. R. | 500,000 | 357,000 | 800,000 | 328,440 | ..... | 26.04 | 26.04 | 50.29 | 50.29 | 985,800 |
| Suncook Valley R. R. | 341,700 | ..... | 102,510 | ..... | ..... | 17.55 | 17.55 | 19.16 | 19.16 | 192,200 |
| Wilton R. R. Co. | 240,000 | ..... | 312,000 | ..... | ..... | 15.41 | 15.41 | 20.57 | 20.57 | 398,450 |
| Sub-total | $96,230,591 | $84,724,000 | $64,075,780 | $73,754,570 | $16,291,888 | 2,070.05 | 1,096.02 | 3,809.35 | 1,581.32 | $36,424,393 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Glen Junction Transfer Co. | $30,000 | ..... | ..... | ..... | $23,807 | 3.00 | 3.00 | 3.00 | 3.00 | $20,000 |
| | Grand Trunk Ry. Co. of Canada | 5,484,000 | 3,438,000 | 6,684,000 | ..... | ..... | 166.70 | 52.06 | 251.63 | 71.91 | 2,259,875 |
| | The Portland & Ogdensburg Ry. | 4,392,538 | 2,119,600 | 2,196,269 | 2,119,000 | ..... | 110.36 | 57.98 | 152.00 | 75.44 | 1,790,955 |
| | Upper Coos R. R. (N. H.) | 350,000 | 1,043,000 | 350,000 | 924,700 | ..... | 55.33 | 41.52 | 67.54 | 50.87 | 695,650 |
| | Sub-total | $10,256,538 | $6,600,000 | $9,230,269 | $3,043,700 | $23,807 | 335.39 | 154.56 | 474.17 | 201.22 | $4,766,480 |
| | Atlantic Shore Ry. | $1,000,000 | $2,535,250 | ..... | ..... | $228,107 | 89.15 | 2.78 | 93.90 | 2.89 | $21,800 |
| | Berlin Street Ry. | 110,000 | 105,000 | *e* 50,000 | *e* 94,500 | ..... | 7.50 | 7.50 | 7.75 | 7.75 | 134,000 |
| | Chester & Derry R. R. Ass'n. | 50,000 | 50,000 | *e* 10,000 | *e* 40,000 | ..... | 7.75 | 7.75 | 8.08 | 8.08 | 50,000 |
| | Claremont Ry. & Lighting Co. | 160,000 | 150,000 | *e* 30,000 | *e* 120,000 | ..... | 5.35 | 5.35 | 8.50 | 8.50 | 150,000 |
| 2 | Dover, Somersworth & Rochester St. Ry. Co. | 375,000 | 300,000 | *e* 75,000 | *e* 200,000 | 14,495 | 20.00 | 20.00 | 20.82 | 20.82 | 301,525 |
| | Exeter, Hampton & Amesbury St. Ry. | 137,000 | 113,000 | *e* 40,000 | *e* 85,000 | 7,358 | 20.721 | 20.721 | 21.606 | 21.606 | 68,800 |
| | Keene Electric Ry. Co. | 145,000 | 140,000 | *e* 10,000 | *e* 90,000 | 20,104 | 8.58 | 8.58 | 8.58 | 8.58 | 82,620 |
| | Laconia St. Ry. | 140,000 | 131,000 | *e* 20,000 | *e* 95,000 | 11,911 | 8.36 | 8.36 | 8.36 | 8.36 | 71,500 |
| 3 | Manchester Street Ry. | 1,219,500 | ..... | 1,350,000 | ..... | 190,000 | 28.815 | 28.815 | 42.726 | 42.726 | 1,500,000 |
| | Manchester & Nashua St. Ry. | 240,000 | 200,000 | ..... | ..... | ..... | 12.378 | 12.378 | 14.335 | 14.335 | 350,000 |
| *a* | Massachusetts Northeastern St. Ry. Co. | 2,165,000 | 1,100,000 | ..... | *e* 800,000 | ..... | 117.95 | 40.64 | 125.70 | 43.99 | 313,900 |
| | Nashua Street Ry. | 325,000 | 150,000 | 308,750 | 135,000 | 63,437 | 14.82 | 14.82 | 16.32 | 16.32 | 493,150 |
| *b* | Springfield Electric Co. of N. H. | 12,000 | ..... | ..... | ..... | ..... | 6.50 | 2.25 | 8.486 | 2.868 | 33,000 |
| | Sub-total | $6,078,500 | $4,974,250 | $1,893,750 | $1,659,500 | $535,412 | 347.874 | 179.944 | 385.163 | 206.825 | $3,570,295 |
| | Grand total | $112,565,629 | $96,298,250 | $75,199,799 | $78,457,770 | $16,851,107 | 2,753.314 | 1,430.524 | 4,668.683 | 1,989.365 | $44,761,168 |

1 7.47 miles extension not taxable.
2 3.076 miles of track not taxable.
3 5.49 miles of track not taxable.
*a* Consolidation: including Haverhill, Plaistow & Newton St. Ry. Co.
Hudson, Pelham & Salem St. Ry. Co.
Seabrook & Hampton Beach St. Ry. Co.
*b* Stock owned by and leased to Springfield Electric Ry. Co. of Vermont.
*c* Estimated. No sales.

## TABLE 8.

### TELEPHONE COMPANIES AND CORPORATIONS.

| NAMES. | Par value of stock. | Par value of bonds and other indebtedness. | Market value of stock. | Cost of all property in N. H. | Total length of single mileage. | Length of single wire mileage in N. H. | Full value, exclusive of exemptions. |
|---|---|---|---|---|---|---|---|
| Ammonoosuc | $1,000 | ..... | $1,000 | ..... | 50 | 50 | $1,000 |
| "Bakie-Currier" | ..... | ..... | ..... | ..... | ..... | ..... | 500 |
| "Barrington & Strafford" | ..... | ..... | ..... | $300 | 5 | 5 | 300 |
| "Berlin Mills" | ..... | ..... | ..... | 1,000 | 87 | 37 | 1,000 |
| "Bradford Tel. & Tel." | ..... | ..... | ..... | 550 | 174 | 12 | 600 |
| Canterbury & Boscawen | 5,000 | $1,500 | 5,000 | ..... | 210 | 210 | 7,000 |
| Chester & Derry Tel. & Tel. | ..... | ..... | ..... | ..... | ..... | ..... | 1,500 |
| Chichester | ..... | ..... | ..... | ..... | ..... | ..... | 4,000 |
| Citizens | 100,000 | 500 | 100,000 | ..... | 2,510 | 2,510 | 75,000 |
| Cold River | 1,650 | ..... | 1,650 | ..... | 29 | 10 | 1,000 |
| Connecticut Valley | 35,300 | 1,650 | 35,300 | ..... | 505 | 274 | 13,500 |
| "Contoocook Valley" | ..... | ..... | ..... | 12,000 | 370 | 370 | 15,000 |
| Coos | 153,000 | 135,414 | 153,000 | ..... | 5,614 | 5,265 | 277,000 |
| "Cornish Flat" | ..... | ..... | ..... | 435 | 26 | 26 | 400 |
| Dunbarton | 1,800 | ..... | 1,800 | ..... | 200 | 200 | 2,000 |
| "Errol Hill" | ..... | ..... | ..... | 600 | 13 | 10 | 500 |
| "Etna, alias Peoples'" | ..... | ..... | ..... | 530 | 22 | 22 | 500 |
| Etna & Hanover Center | 1,100 | ..... | 330 | ..... | 32 | 32 | 500 |
| Fairlee & Wentworth | ..... | ..... | ..... | ..... | ..... | ..... | 400 |
| "Fairmount" | ..... | ..... | ..... | ..... | ..... | ..... | 500 |
| "Forest Lake" | ..... | ..... | ..... | ..... | ..... | ..... | 200 |
| "Grafton" | ..... | ..... | ..... | ..... | ..... | ..... | 200 |
| "Grafton Local" | ..... | ..... | ..... | ..... | ..... | ..... | 300 |
| Henniker | 6,500 | ..... | 6,500 | ..... | 108 | 108 | 7,500 |
| "Hollis" | ..... | ..... | ..... | ..... | ..... | ..... | 7,000 |
| "Hurricane" | ..... | ..... | ..... | 425 | 4 | 4 | 200 |
| Jefferson | 1,000 | ..... | 1,000 | ..... | 104 | 46 | 2,000 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Kearsarge | 11,950 | 1,000 | 11,950 | ..... | 315 | 315 | 13,000 |
| Lempster | ..... | ..... | ..... | ..... | ..... | ..... | 2,000 |
| "Livermore" | ..... | ..... | ..... | 186 | 2 | 2 | 500 |
| Lyme People's | ..... | ..... | ..... | ..... | ..... | ..... | 1,500 |
| Madison Local | ..... | ..... | ..... | ..... | ..... | ..... | 2,300 |
| "Meriden" | ..... | ..... | ..... | ..... | ..... | ..... | 1,800 |
| "Merrill, C. H." | ..... | ..... | ..... | 350 | 10 | 10 | 350 |
| Merrimack County | 3,625 | 1,000 | 1,800 | ..... | 186 | 186 | 3,000 |
| New Boston & Francestown | 1,000 | 100 | 900 | ..... | 44 | 44 | 1,000 |
| New England Tel. & Tel. | 55,483,500 | 11,487,000 | 66,728,045 | ..... | 1,489,645 | 80,420 | 3,900,000 |
| North Conway & Jackson | ..... | ..... | ..... | ..... | ..... | ..... | 8,000 |
| Nottingham | ..... | ..... | ..... | ..... | ..... | ..... | 1,300 |
| Ossipee Valley Tel. & Tel. | 53,375 | 61,844 | 25,000 | ..... | 1,913 | 537 | 35,100 |
| Passumpsic | 267,125 | 149,258 | 267,125 | ..... | 9,174 | 40 | 3,000 |
| "Pelham Association" | ..... | ..... | ..... | ..... | ..... | ..... | 1,000 |
| "Pine River" | ..... | ..... | ..... | ..... | ..... | ..... | 500 |
| Sandown | 1,000 | ..... | 1,000 | ..... | 12 | 12 | 1,000 |
| Sandwich Local | ..... | ..... | ..... | ..... | ..... | ..... | 7,000 |
| Southern Coos | 4,625 | 2,824 | 4,500 | ..... | ..... | ..... | 2,000 |
| "Stoddard" | ..... | ..... | ..... | 622 | 12 | 12 | 500 |
| Sugar River Valley | ..... | ..... | ..... | ..... | ..... | ..... | 3,500 |
| "Sunapee" | ..... | ..... | ..... | ..... | ..... | ..... | 7,500 |
| "Tuftonboro" | ..... | ..... | ..... | 350 | 5 | 5 | 600 |
| Union | 7,000 | 500 | 7,000 | ..... | 340 | 340 | 14,000 |
| Wakefield | 1,000 | 900 | 1,000 | ..... | 40 | 36 | 1,500 |
| "Walbridge, F. L." | ..... | ..... | ..... | ..... | ..... | ..... | 700 |
| "Washington & Cherry Valley" | ..... | ..... | ..... | ..... | ..... | ..... | 2,700 |
| Weare | 3,000 | 687 | ..... | ..... | 55 | 55 | 8,000 |
| West Hopkinton | 3,700 | ..... | ..... | ..... | 133 | 133 | 7,500 |
| White Mountain Tel. & Tel. | 140,625 | 28,447 | 115,000 | ..... | 2,697 | 2,589 | 125,000 |
| Wilton | 10,000 | ..... | 20,000 | ..... | 250 | 250 | 20,000 |
| Winnepesaukee | 200,000 | 62,108 | 200,000 | ..... | 4,886 | 4,886 | 260,000 |
| Totals | $56,497,875 | $11,934,732 | $67,688,900 | $17,358 | 1,519,782 | 99,063 | $4,755,450 |

## TABLE 9.

### TELEGRAPH COMPANIES.

| NAMES. | Par value of stock. | Par value of bonds. | Total length of single wire mileage. | Length of single wire mileage in N. H. | Value for taxation. Full value. |
|---|---|---|---|---|---|
| American ..... | $14,050 | ..... | 43 | 43 | $2,500 |
| Commercial Union.... | 500,000 | ..... | 9,147 | 469 | 20,000 |
| The Great Northwestern ..... | ..... | ..... | ..... | ..... | 10,000 |
| Western Union ..... | 99,817,100 | $28,745,000 | 1,627,342 | 5,742 | 200,000 |
| Totals ..... | $100,331,150 | $28,745,000 | 1,636,532 | 6,244 | $232,500 |

## TABLE 10.

### EXPRESS COMPANIES.

| NAMES. | Value of property owned. | Net earnings. | Total length of lines, miles. | Total length of lines in N. H. | Value for taxation. Full value. |
|---|---|---|---|---|---|
| American ..... | $25,200,831 | $1,983,537 | 151,448 | 1,153 | $400,000 |
| Atlantic ..... | 13,824 | 4,493 | 780 | 50 | 4,500 |
| Canadian ..... | 447,868 | 199,137 | 12,031 | 53 | 15,000 |
| Manch'ter & Concord | 5,925 | 950 | 102 | 63 | 10,000 |
| Richmond's Exeter & Boston ..... | ..... | ..... | ..... | ..... | 1,000 |
| Totals ..... | $25,668,448 | $2,188,117 | 164,361 | 1,219 | $430,500 |

## TABLE 11.

### PARLOR CAR COMPANIES.

| NAMES. | Total value of car equipment. | Total number of car miles. | No. car miles run in N. H. | Proportional value in N. H. |
|---|---|---|---|---|
| Canadian Pacific R. R... | $24,000 | 341 | 126 | $15,000 |
| The Pullman Co..... | 43,627,250 | 753,363,106 | 1,704,985 | 195,000 |
| Totals ..... | $43,651,250 | 753,363,447 | 1,705,111 | $210,000 |

## TABLE 12.

### PRIVATE CAR COMPANIES.

| NAMES. | Total value of car equipment. | Total number of car miles run. | Number car miles run in N. H. | Proportional value in N. H. |
|---|---|---|---|---|
| American Cotton Oil Co. | $534,533 | 8,190,309 | 279 | $100 |
| American Refrigerator Transit Co. | 1,992,000 | 109,840,573 | 127,520 | 2,100 |
| American Tank Line of the Grasselli Chemical Co. | ..... | 2,891,202 | 2,499 | 500 |
| Armour and Company | 1,618,414 | 137,612,280 | 441,145 | 5,100 |
| Arms Palace Horse Car Co. | 240,000 | 8,908,455 | ..... | 200 |
| Barret Co. | ..... | 3,465,043 | 2,403 | 200 |
| Bent, James S. | 1,064 | 29,763 | 266 | 100 |
| Buena Vista Extract Co. | 11,000 | 176,229 | 1,371 | 100 |
| Cedar Rapids Ref'gerator Line | 34,845 | 5,043,341 | 10,264 | 100 |
| Champion Fibre Co. | 35,537 | 61,086 | 1,848 | 1,000 |
| Cherry River Extract Co. | 10,500 | 128,411 | 1,202 | 100 |
| Chicago, New York & Boston Refrigerator Co. | 651,197 | 16,394,821 | 265,200 | 7,000 |
| Chilhowee Extract Co. | 15,000 | 537,354 | 4,440 | 100 |
| Conewango Refrigerator Co. | 36,000 | 444,998 | 304 | 100 |
| Cornplanter Refining Co. | 80,000 | ..... | ..... | 700 |
| Cosden & Co. | ..... | 13,286,275 | 517 | 100 |
| Cudahy Milwaukee Refrigerator Line | ..... | 3,662,010 | 16,201 | 500 |
| Cudahy Packing Co. | 900,000 | 51,392,000 | 184,255 | 2,500 |
| Cutting, F. A. | ..... | ..... | ..... | 600 |
| Dairy Shippers Despatch. | ..... | ..... | ..... | 600 |
| Dold, Jacob Packing Co. | 150,328 | 4,133,945 | 516 | 100 |
| Eastman Car Co. | 163,400 | 2,076,531 | 263,487 | 20,000 |
| Emery Manufacturing Co. | ..... | ..... | ..... | 100 |
| Fleischmann Transportation Co. | 42,185 | 871,516 | 1,682 | 100 |
| Frisco Refrigerator Line. | 1,925,820 | 32,133,375 | 34,117 | 3,000 |
| Fruit Growers Express, Inc. | 2,822,272 | 164,916,270 | 150,213 | 2,500 |
| General American Tank Car Corporation | 1,204,919 | 101,476,823 | 9,677 | 200 |
| German American Car Line. | ..... | ..... | ..... | 250 |
| Gulf Refining Co. | 1,254,352 | 12,338,199 | 65,246 | 6,500 |
| Imperial Oil Co. | 1,120,159 | 10,806,085 | 2,887 | 300 |
| Independent Refrigerator Car Co. | 105,534 | 2,110,158 | 726 | 100 |
| Indian Refining Co. | 511,367 | 13,141,788 | 3,815 | 150 |
| Indianapolis Abattoir Co. | 12,250 | 715,654 | 108 | 100 |
| Interstate Tank Car Corporation | 321,661 | 1,921,325 | 1,375 | 200 |
| Keith Railway Equipment Co. | 341,000 | 10,507,574 | 1,827 | 100 |
| Keystone Coal & Coke Co. | 641,297 | 9,706,245 | ..... | 200 |
| Kingan Refrigerator Line. | ..... | ..... | ..... | 200 |
| Libby, McNeill & Libby. | 79,408 | 844,562 | 268 | 100 |
| Marden, Orth & Hastings Co., Inc. | 2,500 | ..... | 600 | 100 |
| Merrimac Chemical Co. | 85,739 | 127,124 | 2,250 | 1,500 |
| Mexican Petroleum Corporation | 90,000 | 539,552 | 3,136 | 500 |
| Milwaukee Refrigerator Transit & Car Co. | 135,000 | 22,551,883 | 1,783 | 100 |
| Missouri River Despatch. | ..... | ..... | ..... | 1,500 |
| Morrell Refrigerator Car Co. (dissolved) | 121,500 | 6,757,905 | 40,982 | 700 |
| Morris & Co. | 1,253,168 | 67,248,846 | 88,219 | 1,600 |
| New England Gas & Coke Co. | 89,465 | 145,602 | 17,316 | 8,000 |

TABLE 12.—Concluded.

| NAMES. | Total value of car equipment. | Total number of car miles run. | Number car miles run in N. H. | Proportional value in N. H. |
|---|---|---|---|---|
| Pacific Fruit Express Co..... | 6,439,000 | 400,519,768 | 84,339 | 1,400 |
| Penn. American Refining Co. | 80,000 | 1,760,398 | 1,000 | 100 |
| Penn. Gas Coal Co..... | 375,000 | 11,778,375 | 5,839 | 200 |
| Pennsylvania Paraffine Works | 108,197 | 2,591,600 | 3,414 | 150 |
| Pennsylvania Tank Line..... | 117,500 | 14,576,227 | 21,179 | 150 |
| Purity Distilling Co..... | ..... | ..... | ..... | 200 |
| Santa Fe Refrigerator Despatch Co. ..... | ..... | 240,606,096 | 98,197 | 2,000 |
| Semet-Solvay Co. ..... | 2,421 | 34,597 | 892 | 100 |
| Seneca Oil Works..... | ..... | 612,017 | 2,623 | 100 |
| Standard Car Equipment Co.. | 1,250,000 | 5,409,035 | 18,180 | 3,700 |
| St. Louis Independent Packing Co. ..... | ..... | ..... | ..... | 200 |
| St. Louis Refrigerator Car Co. | ..... | ..... | ..... | 2,500 |
| Streets Co. ..... | 1,044,930 | 88,421,262 | 3,220 | 100 |
| Superior Oil Works..... | ..... | ..... | ..... | 100 |
| Swift Refrigerator Transportation Co. ..... | 4,510,886 | 187,289,848 | 428,408 | 10,200 |
| The Texas Co..... | 1,168,493 | 31,801,141 | 59,344 | 2,100 |
| Titusville Oil Works..... | ..... | ..... | ..... | 350 |
| Union Petroleum Co..... | ..... | ..... | ..... | 200 |
| Union Refrigerator Transit Co. ..... | 1,632,816 | 91,582,693 | 90,246 | 1,500 |
| Union Tank Line Co..... | 12,270,750 | 194,426,681 | 340,952 | 20,500 |
| United Refining Co..... | ..... | ..... | 100 | 100 |
| Valvoline Oil Works, Ltd..... | 30,649 | 1,025,294 | 2,868 | 100 |
| Vera Chemical Co..... | ..... | ..... | ..... | 1,500 |
| Virginia Tank Car Corporation | 144,156 | 169,318 | 3,763 | 250 |
| Warren Refining Co..... | ..... | 658,607 | 1,400 | 200 |
| Western Heater Despatch..... | ..... | ..... | ..... | 1,500 |
| Western Live Stock Express Co. ..... | 279,445 | 20,467,385 | 2,847 | 100 |
| Westmoreland Coal Co..... | 750,000 | 13,032,683 | 9,192 | 500 |
| White City Refrigerator Despatch ..... | ..... | ..... | ..... | 200 |
| Wilburine Oil Works, Ltd... | 14,992 | 722,665 | 8,454 | 150 |
| Wilson Car Lines..... | 705,836 | 177,521 | 36,197 | 3,500 |
| Wood Products Co..... | 37,540 | 1,090,648 | 1,299 | 100 |
| Totals ..... | $49,576,025 | 2,135,938,971 | 2,973,897 | $124,100 |

# VALUATION AND TAXATION, 1917.

## TABLE 13.

*Number of Ratable Polls, Valuation, Live Stock, and Amount of Taxes in each Town as returned by the Assessors for 1917.*

ROCKINGHAM COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. |
| Atkinson | 109 | $12,140 | $111.37 | .. | ..... | ..... | ... | ..... | ..... | 275 | $15,510 | $56.40 |
| Auburn | 150 | 17,660 | 117.73 | .. | ..... | ..... | ... | ..... | ..... | 233 | 14,165 | 60.79 |
| Brentwood | 144 | 17,500 | 121.52 | .. | ..... | ..... | 14 | $1,500 | $107.14 | 325 | 18,350 | 56.46 |
| Candia | 185 | 17,790 | 96.16 | 3 | $270 | $90.00 | 2 | 160 | 80.00 | 273 | 13,027 | 47.71 |
| Chester | 189 | 17,595 | 93.09 | 4 | 325 | 81.25 | 8 | 800 | 100.00 | 269 | 12,820 | 47.65 |
| Danville | 91 | 7,961 | 87.48 | .. | ..... | ..... | 2 | 225 | 112.50 | 76 | 4,280 | 56.31 |
| Deerfield | 265 | 25,844 | 97.52 | 2 | 300 | 150.00 | 36 | 3,570 | 99.16 | 369 | 20,051 | 54.33 |
| Derry | 400 | 40,040 | 100.40 | 2 | 500 | 250.00 | 25 | 1,800 | 72.00 | 683 | 35,890 | 52.54 |
| East Kingston | 111 | 12,880 | 116.03 | .. | ..... | ..... | 10 | 825 | 82.50 | 222 | 13,635 | 61.41 |
| Epping | 194 | 20,810 | 107.26 | 3 | 300 | 100.00 | 8 | 825 | 103.12 | 334 | 15,885 | 47.55 |
| Exeter | 272 | 32,900 | 120.95 | 1 | 200 | 200.00 | ... | ..... | ..... | 301 | 16,050 | 53.32 |
| Fremont | 107 | 12,200 | 114.01 | 1 | 150 | 150.00 | 2 | 225 | 112.50 | 109 | 6,660 | 61.10 |
| Greenland | 146 | 20,340 | 139.31 | 5 | 800 | 160.00 | ... | ..... | ..... | 494 | 30,880 | 62.51 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hampstead ..... | 147 | 15,520 | 105.16 | .. | ..... | ..... | ... | ..... | ..... | 323 | 20,955 | 64.70 |
| Hampton ..... | 184 | 19,100 | 103.80 | .. | ..... | ..... | 6 | 600 | 100.00 | 275 | 15,385 | 55.94 |
| Hampton Falls .... | 131 | 17,985 | 137.28 | 5 | 850 | 170.00 | 6 | 650 | 108.33 | 335 | 14,8[illegible] | 14.38 |
| Kensington ..... | 151 | 15,305 | 101.35 | .. | ..... | ..... | 6 | 435 | 72.50 | 435 | 20,755 | 45.81 |
| Kingston ..... | 158 | 15,290 | 96.77 | .. | ..... | ..... | 12 | 680 | 56.66 | 181 | 9,090 | 50.22 |
| Londonderry ..... | 344 | 43,485 | 126.40 | .. | ..... | ..... | ... | ..... | ..... | 661 | 43,713 | 66.13 |
| Newcastle ..... | 12 | 1,090 | 90.83 | .. | ..... | ..... | ... | ..... | ..... | 12 | 555 | 46.25 |
| Newfields ..... | 46 | 5,525 | 120.10 | .. | .. .. | ..... | ... | ..... | ..... | 80 | 3,595 | 44.93 |
| Newington ..... | 119 | 15,825 | 132.98 | 1 | 100 | 100.00 | ... | ..... | ..... | 282 | 13,550 | 48.40 |
| Newmarket ..... | 225 | 28,505 | 126.68 | .. | ..... | ..... | 6 | 500 | 83.33 | 383 | 18,365 | 47.95 |
| Newton ..... | 110 | 11,210 | 101.90 | .. | ..... | ..... | ... | ..... | ..... | 113 | 4,595 | 40.66 |
| North Hampton... | 198 | 25,850 | 130.55 | 1 | 100 | 100.00 | 16 | 1,925 | 120.31 | 556 | 39,160 | 70.43 |
| Northwood ..... | 237 | 25,030 | 105.61 | 8 | 1,025 | 128.12 | 5 | 575 | 115.00 | 196 | 11,715 | 59.77 |
| Nottingham ..... | 188 | 21,335 | 113.48 | 2 | 150 | 75.00 | 16 | 1,500 | 93.75 | 192 | 10,615 | 55.28 |
| Plaistow ..... | 114 | 10,889 | 95.51 | 2 | 200 | 100.00 | ... | ..... | ..... | 175 | 7,874 | 44.99 |
| Portsmouth ..... | 510 | 60,690 | 119.00 | 7 | 650 | 92.85 | ... | ..... | ..... | 530 | 24,910 | 47.00 |
| Raymond ..... | 191 | 20,190 | 105.70 | .. | ..... | ..... | 4 | 475 | 118.75 | 207 | 11,350 | 54.83 |
| Rye ..... | 210 | 19,746 | 94.02 | .. | ..... | ..... | 4 | 400 | 100.00 | 349 | 16,472 | 47.19 |
| Salem ..... | 249 | 29,840 | 119.84 | 4 | 400 | 100.00 | ... | ..... | ..... | 612 | 37,990 | 62.07 |
| Sandown ..... | 57 | 6,790 | 119.12 | .. | ..... | ..... | 4 | 485 | 121.25 | 100 | 4,685 | 46.85 |
| Seabrook ..... | 76 | 5,235 | 68.88 | .. | ..... | ..... | 2 | 175 | 87.50 | 82 | 3,195 | 38.96 |
| South Hampton ... | 94 | 8,915 | 94.84 | 2 | 100 | 50.00 | 2 | 160 | 80.00 | 152 | 8,505 | 55.95 |
| Stratham ..... | 172 | 22,325 | 129.79 | .. | ..... | ..... | 4 | 350 | 87.50 | 483 | 20,590 | 42.62 |
| Windham ..... | 122 | 17,055 | 139.79 | .. | ..... | ..... | 12 | 1,350 | 112.50 | 261 | 15,915 | 60.97 |
| Totals ..... | 5,408 | $718,390 | $132.83 | 53 | $6,420 | $121.13 | 212 | $20,190 | $95.23 | 10,938 | $595,606 | $54.45 |

TABLE 13—*Continued.*

ROCKINGHAM COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Number | Valuation. |
| Atkinson ..... | 40 | $1,495 | $37.37 | .. | ..... | .... | .. | ..... | ..... | 1,131 | $1,131 | 37 | $10,875 |
| Auburn ..... | 41 | 1,690 | 41.21 | .. | ..... | .... | 11 | $315 | $28.63 | 3,499 | 3,225 | ..... | 12,250 |
| Brentwood .... | 93 | 3,785 | 40.69 | 10 | $80 | $8.00 | 30 | 745 | 24.83 | 280 | 280 | 26 | 7,575 |
| Candia ..... | 26 | 1,010 | 38.84 | 119 | 657 | 5.52 | 6 | 90 | 15.00 | 715 | 537 | 37 | 9,225 |
| Chester ..... | 48 | 2,010 | 41.87 | 18 | 90 | 5.00 | .... | ..... | ..... | 1,914 | 1,660 | 36 | 10,575 |
| Danville ..... | 8 | 340 | 42.50 | 6 | 25 | 4.16 | .... | ..... | ..... | 332 | 249 | 27 | 8,025 |
| Deerfield ..... | 81 | 4,170 | 51.48 | 55 | 449 | 8.16 | 23 | 416 | 18.08 | 806 | 731 | 38 | 9,980 |
| Derry ..... | 32 | 1,200 | 37.50 | 12 | 88 | 7.33 | 7 | 130 | 18.58 | 1,982 | 1,933 | 274 | 77,650 |
| East Kingston . | 40 | 1,605 | 40.12 | .. | ..... | .... | 8 | 120 | 15.00 | 400 | 400 | 28 | 8,600 |
| Epping ..... | 46 | 1,735 | 37.71 | 47 | 282 | 6.00 | 16 | 320 | 20.00 | 790 | 790 | 42 | 11,765 |
| Exeter ..... | 49 | 1,940 | 39.59 | .. | ..... | .... | 9 | 130 | 14.44 | 490 | 550 | 288 | 84,640 |
| Fremont ..... | 27 | 945 | 35.00 | 38 | 279 | 7.34 | .... | ..... | ..... | 170 | 170 | 35 | 11,650 |
| Greenland ..... | 103 | 4,875 | 47.33 | 28 | 196 | 7.00 | 384 | 7,680 | 20.00 | 550 | 525 | 28 | 9,600 |
| Hampstead .... | 34 | 1,630 | 47.94 | 15 | 72 | 4.80 | .... | ..... | ..... | 4,079 | 2,444 | 53 | 11,050 |
| Hampton ..... | 20 | 725 | 36.25 | .. | ..... | .... | 3 | 50 | 16.66 | ..... | 695 | ..... | 36,585 |
| Hampton Falls. | 68 | 2,721 | 40.01 | 44 | 220 | 5.00 | 2 | 50 | 25.00 | 4,311 | 3,849 | ..... | 24,925 |
| Kensington .... | 74 | 2,565 | 34.66 | .. | ..... | .... | 4 | 75 | 18.75 | 190 | 142 | ..... | 3,600 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kingston ..... | 24 | 850 | 35.41 | 4 | 12 | 3.00 | 22 | 500 | 22.72 | 215 | 215 | 36 | 10,675 |
| Londonderry .. | 54 | 3,175 | 58.79 | 29 | 174 | 6.00 | 12 | 112 | 9.33 | 3,535 | 2,637 | 46 | 13,290 |
| Newcastle ..... | .... | ..... | ..... | .. | ..... | .... | .... | ..... | ..... | ..... | ..... | 36 | 5,500 |
| Newfields ..... | 10 | 340 | 34.00 | .. | ..... | .... | .... | ..... | ..... | 235 | 235 | 9 | 1,650 |
| Newington .... | 15 | 515 | 34.33 | 2 | 10 | 5.00 | 1 | 30 | 30.00 | ..... | 220 | ..... | 6,865 |
| Newmarket .... | 65 | 2,720 | 41.84 | 69 | 517 | 7.49 | 4 | 95 | 23.75 | 470 | 352 | 61 | 20,750 |
| Newton ..... | 14 | 395 | 28.28 | 1 | 4 | 4.00 | 307 | 6,150 | 20.03 | 341 | 341 | 52 | 11,425 |
| North Hampton | 44 | 2,595 | 58.97 | 4 | 25 | 6.25 | 152 | 4,115 | 27.07 | 3,425 | 1,025 | 39 | 17,310 |
| Northwood .... | 43 | 2,425 | 56.39 | 115 | 910 | 7.91 | 6 | 115 | 19.16 | 366 | 275 | 48 | 14,325 |
| Nottingham ... | 28 | 1,300 | 46.42 | 104 | 817 | 7.85 | .... | ..... | ..... | 760 | 760 | 23 | 5,650 |
| Plaistow ..... | 2 | 76 | 38.00 | .. | ..... | .... | 1 | 26 | 26.00 | 760 | 760 | 92 | 16,350 |
| Portsmouth ... | 11 | 445 | 40.45 | 13 | 78 | 6.00 | 4 | 80 | 20.00 | 655 | 655 | ..... | 110,950 |
| Raymond ..... | 42 | 1,550 | 36.90 | .. | ..... | .... | 4 | 90 | 22.50 | 295 | 295 | 43 | 12,175 |
| Rye ..... | 30 | 859 | 28.63 | 15 | 60 | 4.00 | .... | ..... | ..... | ..... | 455 | ..... | 22,865 |
| Salem ..... | 31 | 1,140 | 36.77 | 17 | 102 | 6.00 | 16 | 310 | 19.37 | 5,455 | 4,080 | 92 | 22,500 |
| Sandown ..... | 20 | 595 | 29.75 | .. | ..... | .... | 1 | 10 | 10.00 | 1,210 | 1,210 | 21 | 2,350 |
| Seabrook ..... | 4 | 185 | 46.25 | .. | ..... | .... | 3 | 25 | 8.33 | 420 | 225 | 19 | 3,150 |
| South Hampton | 42 | 1,920 | 45.71 | 11 | 83 | 7.54 | 2 | 30 | 15.00 | 323 | 242 | ..... | 3,425 |
| Stratham ..... | 58 | 2,727 | 47.01 | 48 | 235 | 4.89 | .... | ..... | ..... | 2,308 | 1,625 | 35 | 9,150 |
| Windham ..... | 16 | 725 | 45.31 | 22 | 160 | 7.27 | 2 | 20 | 10.00 | 652 | 520 | 23 | 7,200 |
| Totals .... | 1,383 | $58,978 | $42.64 | 846 | $5,625 | $6.64 | 1,040 | $21,829 | $20.98 | 43,064 | $35,438 | 1,624 | $666,125 |

TABLE 13—*Continued.*

ROCKINGHAM COUNTY.

| Towns. | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Atkinson | ..... | $7,500 | ..... | ..... | $1,000 | $1,619 | $1,800 |
| Auburn | *a* $3,625 | 50,548 | ..... | ..... | 4,300 | 2,836 | 11,500 |
| Brentwood | *a* 200 | 5,000 | $2,000 | ..... | 5,550 | 40 | 21,800 |
| Candia | *a* 1,125 | 23,211 | ..... | $1,800 | 13,395 | 2,273 | 9,000 |
| Chester | ..... | 13,936 | ..... | 2,850 | 16,450 | 4,034 | 5,600 |
| Danville | *a* 500 | ..... | ..... | ..... | 2,675 | 3,850 | 16,175 |
| Deerfield | *a* 4,360 | 29,420 | 1,110 | 2,500 | 8,490 | 4,087 | 7,520 |
| Derry | *a* 2,100 | 20,600 | 8,000 | 10,700 | ..... | 8,990 | 201,220 |
| East Kingston | ..... | 600 | ..... | ..... | 4,500 | 2,055 | 7,900 |
| Epping | *a-b* 3,550 | 25,695 | ..... | 2,782 | 12,400 | 2,455 | 53,950 |
| Exeter | *a-b* 5,350 | 450 | 414,490 | 5,300 | 20,020 | 525,290 | 747,120 |
| Fremont | ..... | 9,830 | 8,000 | ..... | 3,300 | 11,465 | 23,600 |
| Greenland | ..... | 1,700 | 1,710 | 2,550 | 2,000 | 3,645 | 900 |
| Hampstead | ..... | 39,300 | ..... | 1,300 | 11,735 | 100 | 17,150 |
| Hampton | *b* 825 | 1,625 | 7,300 | 1,918 | 13,585 | 30,570 | 45,790 |
| Hampton Falls | *a* 2,270 | 29,900 | 48,700 | 4,500 | ..... | 24,810 | 8,490 |
| Kensington | *a* 800 | 45,850 | ..... | ..... | 3,010 | 950 | 5,750 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Kingston | *b* | 275 | 8,473 | 4,746 | ..... | 15,615 | 19,579 | 10,485 |
| Londonderry | *a* | 1,900 | 14,685 | ..... | 3,200 | 9,050 | 1,559 | 34,850 |
| Newcastle | *b* | 200 | ..... | 6,400 | 9,600 | ..... | 20,422 | 850 |
| Newfields | *a* | 50 | ..... | ..... | 3,912 | 3,500 | 7,303 | 4,550 |
| Newington | *a-b* | 3,000 | 1,200 | 1,035 | 2,600 | 1,000 | 4,346 | 18,800 |
| Newmarket | *a-b* | 3,775 | 2,375 | 5,143 | 12,013 | 13,000 | 3,100 | 495,900 |
| Newton | *a* | 800 | 17,260 | ..... | ..... | 7,068 | 2,295 | 18,922 |
| North Hampton | *a* | 2,600 | 29,575 | 10,125 | 3,820 | 4,000 | 15,375 | 14,000 |
| Northwood | *a-b* | 2,375 | 16,864 | ..... | 1,725 | 12,180 | 1,445 | 15,675 |
| Nottingham | *a* | 3,300 | 42,160 | 23,000 | 1,200 | 10,455 | 820 | 4,200 |
| Plaistow | | ..... | 8,800 | ..... | ..... | 2,500 | 2,192 | 23,650 |
| Portsmouth | *b* | 38,515 | ..... | 64,515 | 102,300 | 29,217 | 110,421 | 1,066,645 |
| Raymond | *a* | 2,275 | 15,496 | 1,000 | ..... | 7,000 | 1,185 | 64,408 |
| Rye | *b* | 625 | 7,610 | 3,910 | 4,100 | 5,235 | 1,531 | 2,850 |
| Salem | *b* | 1,500 | 3,880 | ..... | ..... | 16,700 | 8,150 | 50,050 |
| Sandown | | ..... | ..... | ..... | 4,400 | 3,645 | 4,513 | 9,290 |
| Seabrook | *a-b* | 1,010 | 3,100 | ..... | ..... | 8,480 | 1,833 | 5,675 |
| South Hampton | *a* | 650 | 6,918 | 3,700 | 1,007 | 1,000 | 2,971 | ..... |
| Stratham | *a* | 1,250 | 7,430 | ..... | ..... | 7,675 | 1,597 | 1,700 |
| Windham | *a-b* | 1,400 | 4,150 | ..... | ..... | 1,600 | 5,100 | 17,700 |
| **Totals** | | $90,205 | $495,141 | $614,884 | $186,077 | $281,330 | $844,806 | $3,045,465 |

TABLE 13—*Continued.*

ROCKINGHAM COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Atkinson ..... | 136 | *d* $7,526 | $3,850 | $342,002 | $405,448 | $10,246.02 | $2.46 |
| Auburn ..... | 199 | ..... | 2,555 | 531,455 | 651,824 | 9,717.29 | 1.43 |
| Brentwood ..... | 145 | ..... | 12,000 | 315,595 | 406,450 | 9,231.90 | 2.20 |
| Candia ..... | 209 | ..... | ..... | 409,060 | 489,235 | 9,958.08 | 1.95 |
| Chester ..... | 190 | ..... | 4,075 | 468,860 | 545,230 | 8,823.10 | 1.54 |
| Danville ..... | 145 | *e* 1,200 | 3,650 | 249,330 | 295,810 | 5,939.97 | 1.91 |
| Deerfield ..... | 249 | ..... | 1,000 | 470,730 | 586,238 | 10,466.04 | 1.70 |
| Derry ..... | 1,776 | ..... | 51,800 | 3,201,485 | 3,664,126 | 83,833.58 | 2.19 |
| East Kingston ..... | 125 | *c* 6,950 | 650 | 242,805 | 299,025 | 5,512.84 | 1.76 |
| Epping ..... | 408 | ..... | 29,850 | 608,385 | 779,379 | 20,252.11 | 2.50 |
| Exeter ..... | 1,277 | ..... | 178,340 | 3,169,220 | 5,181,970 | 95,311.85 | 1.79 |
| Fremont ..... | 150 | ..... | 23,625 | 341,065 | 449,864 | 6,463.43 | 1.37 |
| Greenland ..... | 150 | *d* 15,600 | ..... | 414,700 | 515,701 | 10,098.32 | 1.90 |
| Hampstead ..... | 214 | ..... | 2,000 | 494,732 | 606,253 | 12,553.06 | 2.00 |
| Hampton ..... | 405 | ..... | 1,700 | 2,277,040 | 2,439,908 | 39,849.24 | 1.60 |
| Hampton Falls .... | 142 | ..... | 2,750 | 375,756 | 563,295 | 7,606.84 | 1.30 |
| Kensington ..... | 114 | ..... | 450 | 199,435 | 296,112 | 6,150.24 | 2.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Kingston | 250 | *d* | 15,944 | 2,555 | 521,493 | 620,862 | 10,247.53 | 1.57 |
| Londonderry | 384 | | *25 | 14,750 | 818,503 | 996,058 | 18,093.93 | 1.74 |
| Newcastle | 103 | *e-d* | 7,638 | ..... | 411,080 | 463,335 | 9,009.38 | 1.90 |
| Newfields | 123 | | ..... | 1,475 | 181,134 | 209,769 | 4,651.14 | 2.10 |
| Newington | 83 | *a-c-d* | 29,700 | 1,000 | 287,340 | 386,136 | 5,901.47 | 1.48 |
| Newmarket | 783 | | ..... | 651,600 | 851,830 | 2,097,540 | 41,703.24 | 1.92 |
| Newton | 297 | | ..... | 28,283 | 453,908 | 555,588 | 12,816.94 | 2.20 |
| North Hampton | 218 | | ..... | 3,600 | 1,222,190 | 1,393,390 | 20,071.40 | 1.40 |
| Northwood | 281 | | ..... | 1,225 | 478,875 | 574,579 | 12,915.45 | 2.15 |
| Nottingham | 169 | *a-b* | 17,600 | 1,000 | 505,205 | 640,612 | 9,947.00 | 1.50 |
| Plaistow | 309 | | ..... | 21,000 | 692,551 | 784,368 | 13,952.25 | 1.70 |
| Portsmouth | 3,305 | | ..... | 219,000 | 9,311,570 | 11,111,424 | 259,321.19 | 2.28 |
| Raymond | 332 | | ..... | 3,800 | 630,776 | 765,065 | 15,965.30 | 2.00 |
| Rye | 276 | *a* | 5,000 | 2,000 | 1,405,286 | 1,493,769 | 21,150.00 | 1.38 |
| Salem | 649 | | ..... | 126,000 | 1,805,624 | 2,091,566 | 36,854.62 | 1.70 |
| Sandown | 102 | | ..... | 4,150 | 179,143 | 217,621 | 3,685.33 | 1.60 |
| Seabrook | 433 | *a-d* | 8,075 | 500 | 455,336 | 487,719 | 9,938.08 | 1.86 |
| South Hampton | 81 | | *40 | ..... | 191,370 | 230,036 | 4,187.63 | 1.75 |
| Stratham | 148 | | ..... | 500 | 396,865 | 466,344 | 7,743.67 | 1.59 |
| Windham | 128 | | ..... | 6,500 | 700,502 | 778,297 | 12,245.83 | 1.54 |
| Totals | 14,488 | | $115,298 | $1,407,233 | $35,612,236 | $44,539,946 | $882,415.29 | $1.91 |

*Fur-bearing animals.

TABLE 13—*Continued.*

STRAFFORD COUNTY.

| Towns. | Horses. | | | ,ses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. |
| Barrington ..... | 230 | $23,150 | $100.65 | .. | ..... | ..... | 24 | $2,205 | $91.87 | 328 | $15,105 | $46.05 |
| Dover ..... | 704 | 87,860 | 124.80 | 4 | $600 | $150.00 | 26 | 1,695 | 65.19 | 889 | 48,761 | 54.84 |
| Durham ..... | 163 | 24,800 | 152.14 | .. | ..... | ..... | 10 | 1,300 | 130.00 | 301 | 15,620 | 51.89 |
| Farmington ..... | 274 | 30,875 | 112.69 | 4 | 350 | 87.50 | 14 | 1,625 | 116.07 | 397 | 20,450 | 51.51 |
| Lee ..... | 189 | 22,783 | 120.54 | .. | ..... | ..... | 8 | 950 | 118.75 | 332 | 20,550 | 61.89 |
| Madbury ..... | 99 | 11,980 | 121.01 | .. | ..... | ..... | 15 | 1,750 | 116.66 | 210 | 9,745 | 46.40 |
| Middleton ..... | 66 | 6,275 | 95.07 | .. | ..... | ..... | 26 | 2,190 | 84.23 | 86 | 4,160 | 48.37 |
| Milton ..... | 217 | 27,365 | 126.10 | 1 | 50 | 50.00 | 26 | 2,840 | 109.23 | 280 | 17,300 | 61.78 |
| New Durham ..... | 125 | 17,610 | 140.88 | .. | ..... | ..... | 6 | 750 | 125.00 | 140 | 7,150 | 51.07 |
| Rochester ..... | 607 | 74,090 | 122.05 | 1 | 50 | 50.00 | 22 | 2,375 | 107.95 | 827 | 41,705 | 50.42 |
| Rollinsford ..... | 118 | 13,465 | 114.11 | .. | ..... | ..... | 1 | 75 | 75.00 | 344 | 17,799 | 51.74 |
| Somersworth ..... | 209 | 31,500 | 150.71 | .. | ..... | ..... | ... | ..... | ..... | 246 | 13,830 | 56.21 |
| Strafford ..... | 232 | 25,220 | 108.70 | .. | ..... | ..... | 36 | 3,695 | 102.63 | 473 | 24,905 | 52.65 |
| Totals ..... | 3,233 | $396,973 | $122.78 | 10 | $1,050 | $105.00 | 214 | $21,450 | $100.23 | 4,853 | $257,080 | $52.97 |

TABLE 13—*Continued.*

STRAFFORD COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Number | Valuation. |
| Barrington .... | 68 | $2,015 | $29.63 | 89 | $580 | $6.51 | 4 | $86 | $21.50 | 1,877 | $1,488 | 30 | $10,965 |
| Dover ..... | 61 | 2,340 | 38.36 | 83 | 468 | 5.63 | 52 | 1,225 | 23.55 | 2,534 | 2,723 | 433 | 179,400 |
| Durham ..... | 46 | 1,840 | 40.00 | 67 | 335 | 5.00 | 4 | 200 | 50.00 | 2,465 | 2,465 | 66 | 22,850 |
| Farmington ... | 85 | 4,540 | 53.40 | 23 | 115 | 5.00 | 8 | 90 | 11.25 | 1,908 | 1,430 | 168 | 36,825 |
| Lee ..... | 62 | 2,935 | 47.33 | 128 | 1,260 | 9.84 | 1 | 15 | 15.00 | 1,079 | 1,015 | 15 | 2,550 |
| Madbury ..... | 54 | 1,270 | 23.51 | 28 | 140 | 5.00 | 1 | 25 | 25.00 | 920 | 460 | 15 | 5,325 |
| Middleton ..... | 21 | 885 | 42.14 | 21 | 129 | 6.14 | 4 | 60 | 15.00 | 42 | 40 | 3 | 400 |
| Milton ..... | 31 | 2,065 | 66.61 | 38 | 295 | 7.76 | 2 | 60 | 30.00 | 557 | 545 | 81 | 24,700 |
| New Durham ... | 33 | 1,160 | 35.15 | 3 | 15 | 5.00 | 16 | 300 | 18.75 | 1,170 | 878 | 17 | 4,950 |
| Rochester ..... | 119 | 4,875 | 40.96 | 142 | 705 | 4.96 | 21 | 490 | 23.33 | 2,690 | 2,690 | 390 | 141,875 |
| Rollinsford .... | 9 | 770 | 85.55 | 26 | 260 | 10.00 | ... | ..... | ..... | 484 | 288 | 26 | 8,100 |
| Somersworth .. | 2 | 175 | 87.50 | .. | ..... | .... | 18 | 270 | 15.00 | 937 | 590 | 252 | 56,850 |
| Strafford ..... | 156 | 7,875 | 50.48 | 100 | 893 | 8.93 | 5 | 75 | 15.00 | 540 | 540 | .... | 7,080 |
| Totals .... | 747 | $32,745 | $43.83 | 748 | $5,195 | $6.94 | 136 | $2,896 | $21.29 | 17,202 | $15,152 | 1,496 | $501,870 |

TABLE 13—*Continued.*

STRAFFORD COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Barrington | *a* $2,600 | $33,054 | ..... | $500 | $5,915 | $2,980 | $7,650 |
| Dover | *a-b* 1,475 | 12,347 | $15,657 | 91,463 | 25,469 | 89,305 | 1,984,261 |
| Durham | *a-b* 1,500 | 6,210 | 8,200 | 20,995 | 2,300 | 7,020 | 6,550 |
| Farmington | ..... | 16,450 | ..... | 18,125 | 30,330 | 12,982 | 175,710 |
| Lee | *a* 675 | 16,790 | ..... | 450 | 3,855 | 6,815 | 2,550 |
| Madbury | *a* 700 | 9,345 | 200 | 5,394 | 2,115 | 4,097 | ..... |
| Middleton | *a* 1,050 | 10,856 | ..... | ..... | 3,000 | ..... | ..... |
| Milton | *a-b* 4,250 | 34,795 | 4,300 | 900 | 15,800 | 25,813 | 246,180 |
| New Durham | *a* 2,100 | ..... | 1,000 | ..... | 2,300 | 290 | 52,250 |
| Rochester | *a* 1,900 | 6,700 | 11,380 | 37,575 | 26,000 | 58,526 | 953,591 |
| Rollinsford | ..... | 12,000 | 4,000 | 41,060 | 800 | 45,420 | 243,010 |
| Somersworth | ..... | 2,210 | 78,729 | 94,520 | 4,000 | 33,750 | 668,700 |
| Strafford | *a* 1,250 | 1,095 | ..... | 1,300 | 11,487 | 400 | 32,600 |
| Totals | $17,500 | $161,852 | $123,466 | $312,282 | $133,371 | $287,398 | $4,373,052 |

TABLE 13—*Continued.*

STRAFFORD COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories and machinery | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Barrington | 259 | ..... | $4,950 | $476,932 | $584,260 | $10,469.52 | $1.70 |
| Dover | 3,028 | ..... | 1,093,307 | 7,955,535 | 11,568,422 | 226,014.64 | 1.90 |
| Durham | 268 | ..... | ..... | 643,035 | 762,920 | 13,124.18 | 1.65 |
| Farmington | 837 | ..... | 36,825 | 1,222,320 | 1,578,712 | 41,103.00 | 2.50 |
| Lee | 144 | ..... | 21,300 | 299,052 | 399,690 | 5,506.86 | 1.30 |
| Madbury | 105 | ..... | ..... | 218,415 | 268,846 | 4,306.86 | 1.53 |
| Middleton | 80 | ..... | ..... | 99,660 | 125,705 | 2,862.65 | 2.15 |
| Milton | 475 | ..... | 412,200 | 880,135 | 1,683,793 | 24,708.57 | 1.41 |
| New Durham | 185 | ..... | 15,100 | 265,179 | 368,732 | 7,376.75 | 1.90 |
| Rochester | 2,607 | ..... | 796,575 | 4,635,924 | 6,771,026 | 135,221.80 | 1.92 |
| Rollinsford | 420 | ..... | 349,200 | 553,830 | 1,289,277 | 18,892.98 | 1.40 |
| Somersworth | 1,654 | ..... | 1,787,465 | 2,500,885 | 5,269,474 | 97,075.16 | 1.78 |
| Strafford | 234 | ..... | 800 | 474,120 | 581,848 | 12,104.96 | 2.00 |
| Totals | 10,296 | ..... | $4,517,722 | $20,225,022 | $31,252,705 | $598,767.93 | $1.85 |

TABLE 13—*Continued.*

BELKNAP COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. |
| Alton | 297 | $38,045 | $128.09 | 7 | $1,000 | $142.85 | 24 | $2,300 | $95.83 | 438 | $22,440 | $51.23 |
| Barnstead | 274 | 24,300 | 88.68 | 3 | 350 | 116.66 | 14 | 1,170 | 83.57 | 468 | 26,750 | 57.15 |
| Belmont | 309 | 29,176 | 94.42 | 2 | 100 | 50.00 | 4 | 390 | 97.50 | 453 | 22,656 | 50.01 |
| Center Harbor | 132 | 16,690 | 126.43 | .. | ..... | ..... | 12 | 1,375 | 114.58 | 183 | 11,255 | 61.50 |
| Gilford | 227 | 31,230 | 137.57 | 1 | 50 | 50.00 | 28 | 2,800 | 100.00 | 458 | 24,958 | 54.49 |
| Gilmanton | 283 | 31,109 | 109.92 | 4 | 600 | 150.00 | 57 | 5,106 | 89.57 | 556 | 29,593 | 53.22 |
| Laconia | 588 | 81,971 | 139.40 | .. | ..... | ..... | 20 | 2,525 | 126.25 | 435 | 34,230 | 78.68 |
| Meredith | 233 | 30,915 | 132.68 | 2 | 150 | 75.00 | 50 | 5,690 | 113.80 | 512 | 24,824 | 48.48 |
| New Hampton | 215 | 24,175 | 112.44 | .. | ..... | ..... | 20 | 2,335 | 116.75 | 363 | 17,735 | 48.85 |
| Sanbornton | 264 | 27,670 | 104.81 | 4 | 290 | 72.50 | 39 | 4,750 | 121.79 | 538 | 29,950 | 55.66 |
| Tilton | 220 | 24,640 | 112.00 | .. | ..... | ..... | 10 | 915 | 91.50 | 291 | 15,850 | 54.46 |
| Totals | 3,042 | $359,921 | $118.31 | 23 | $2,540 | $110.43 | 278 | $29,356 | $105.59 | 4,695 | $260,241 | $55.42 |

TABLE 13—*Continued.*

BELKNAP COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Average per head. | Number | Valuation. | Number | Valuation. |
| Alton ..... | 115 | $5,335 | $46.39 | 95 | $653 | $6.87 | 19 | $360 | $18.94 | 1,598 | $1,542 | 83 | $21,575 |
| Barnstead .. | 187 | 7,785 | 41.63 | 157 | 905 | 5.76 | 10 | 165 | 16.50 | 305 | 220 | 53 | 15,400 |
| Belmont .... | 130 | 5,278 | 40.60 | 88 | 498 | 5.65 | 25 | 490 | 19.60 | 608 | 576 | 64 | 14,700 |
| Center Harbor | 28 | 2,230 | 79.64 | 51 | 261 | 5.11 | 11 | 300 | 27.27 | .... | 1,725 | ... | 16,350 |
| Gilford ..... | 253 | 9,630 | 38.06 | 359 | 1,890 | 5.26 | 9 | 180 | 20.00 | 369 | 280 | 27 | 7,450 |
| Gilmanton .. | 311 | 14,952 | 48.07 | 473 | 3,270 | 6.91 | 13 | 249 | 19.15 | 1,337 | 798 | 31 | 8,860 |
| Laconia .... | 49 | 2,580 | 52.65 | 26 | 162 | 6.23 | 29 | 460 | 15.86 | .... | 747 | 511 | 196,927 |
| Meredith ... | 128 | 5,803 | 45.33 | 90 | 666 | 7.40 | 7 | 140 | 20.00 | 330 | 165 | 72 | 19,301 |
| New Hampton | 58 | 3,420 | 58.96 | 97 | 673 | 6.93 | 7 | 110 | 15.71 | 930 | 715 | ... | 7,200 |
| Sanbornton . | 110 | 5,055 | 45.95 | 347 | 2,212 | 6.37 | 3 | 70 | 23.33 | .... | 205 | ... | 6,160 |
| Tilton ..... | 46 | 1,960 | 42.60 | 132 | 715 | 5.41 | 1 | 15 | 15.00 | .... | 175 | ... | 36,675 |
| Totals .. | 1,415 | $64,028 | $45.24 | 1,915 | $11,905 | $6.21 | 134 | $2,539 | $18.94 | 5,477 | $7,148 | 841 | $350,598 |

TABLE 13—*Continued.*

BELKNAP COUNTY.

| Towns. | | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|---|
| Alton | a-b | $27,725 | $15,445 | $15,000 | $1,250 | $14,385 | $7,775 | $55,850 |
| Barnstead | a | 2,600 | 40,880 | ..... | 4,000 | 7,600 | 2,460 | 15,200 |
| Belmont | a-b | 1,390 | 6,250 | 1,675 | 900 | 12,000 | 4,595 | 29,830 |
| Center Harbor | a-b | 12,475 | 3,800 | 17,000 | 600 | 2,000 | 52,556 | 20,250 |
| Gilford | a-b | 8,850 | ..... | 9,000 | ..... | 7,300 | 5,758 | 14,750 |
| Gilmanton | a | 800 | 8,530 | 2,720 | 1,100 | 7,620 | 1,500 | 4,825 |
| Laconia | a-b | 96,803 | 15,200 | 20,466 | 74,782 | 46,850 | 177,771 | 1,674,964 |
| Meredith | a-b | 19,994 | 15,240 | 12,550 | 3,000 | 7,490 | 22,924 | 67,852 |
| New Hampton | a | 3,000 | 16,325 | 500 | 600 | ..... | 6,797 | 21,475 |
| Sanbornton | a-b | 3,360 | 12,320 | 39,720 | 5,570 | 7,680 | 11,160 | 2,150 |
| Tilton | | ..... | 2,070 | ..... | 23,740 | 4,400 | 51,090 | 188,762 |
| Totals | | $176,997 | $136,060 | $118,631 | $115,542 | $117,325 | $344,386 | $2,095,908 |

TABLE 13—*Continued.*

BELKNAP COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Alton | 391 | *a* $20,000 | $12,750 | $1,123,196 | $1,372,241 | $28,007.21 | $1.98 |
| Barnstead | 300 | ..... | 43,700 | 526,720 | 712,605 | 14,139.50 | 1.90 |
| Belmont | 358 | ..... | 51,950 | 726,526 | 896,980 | 18,655.60 | 2.00 |
| Center Harbor | 129 | ..... | ..... | 606,481 | 763,348 | 11,326.86 | 1.45 |
| Gilford | 251 | *a* 200 | ..... | 824,370 | 941,396 | 14,434.66 | 1.48 |
| Gilmanton | 278 | ..... | 2,200 | 589,098 | 705,310 | 14,993.31 | 2.04 |
| Laconia | 3,230 | ..... | 1,193,670 | 7,328,244 | 10,901,502 | 180,890.03 | 1.60 |
| Meredith | 500 | ..... | 34,500 | 1,400,760 | 1,664,474 | 30,596.59 | 1.77 |
| New Hampton | 214 | *a* 3,000 | 800 | 465,470 | 574,330 | 11,245.66 | 1.88 |
| Sanbornton | 265 | ..... | 800 | 629,575 | 781,017 | 12,245.25 | 1.50 |
| Tilton | 531 | *a* 20,000 | 236,490 | 1,426,065 | 2,029,162 | 34,066.95 | 1.62 |
| Totals | 6,447 | $43,200 | $1,576,860 | $15,646,505 | $21,342,365 | $370,601.62 | $1.68 |

TABLE 13—*Continued.*

CARROLL COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Albany | 74 | $9,214 | $124.51 | .. | ..... | ..... | 4 | $300 | $75.00 | 43 | 1,950 | $45.34 |
| Bartlett | 286 | 38,486 | 134.56 | .. | ..... | ..... | ... | ..... | ..... | 185 | 10,714 | 57.91 |
| Brookfield | 93 | 12,110 | 130.21 | .. | ..... | ..... | 20 | 1,830 | 91.50 | 144 | 6,316 | 43.85 |
| Chatham | 77 | 9,085 | 117.98 | .. | ..... | ..... | 12 | 1,105 | 92.08 | 154 | 7,360 | 47.79 |
| Conway | 400 | 54,518 | 136.29 | .. | ..... | ..... | 37 | 3,534 | 95.51 | 495 | 26,062 | 52.65 |
| Eaton | 79 | 8,780 | 111.13 | .. | ..... | ..... | 36 | 3,865 | 107.36 | 157 | 7,965 | 50.73 |
| Effingham | 145 | 16,180 | 111.58 | .. | ..... | ..... | 12 | 1,425 | 118.75 | 161 | 7,510 | 46.64 |
| Freedom | 156 | 19,015 | 121.89 | 1 | 25 | 25.00 | 46 | 4,725 | 102.71 | 289 | 14,795 | 51.19 |
| Hart's Location | 9 | 1,500 | 166.66 | .. | ..... | ..... | ... | ..... | ..... | 3 | 315 | 105.00 |
| Jackson | 226 | 30,272 | 133.94 | .. | ..... | ..... | 8 | 920 | 115.00 | 243 | 11,794 | 48.53 |
| Madison | 135 | 16,544 | 122.54 | .. | ..... | ..... | 24 | 2,562 | 106.75 | 120 | 6,188 | 51.56 |
| Moultonborough | 224 | 28,140 | 125.62 | 2 | 300 | 150.00 | 32 | 3,705 | 115.78 | 275 | 13,450 | 48.90 |
| Ossipee | 356 | 44,685 | 125.57 | .. | ..... | ..... | 32 | 3,495 | 109.21 | 316 | 15,478 | 48.98 |
| Sandwich | 309 | 34,230 | 110.77 | .. | ..... | ..... | 101 | 11,530 | 114.15 | 366 | 18,600 | 50.81 |
| Tamworth | 261 | 29,656 | 113.62 | 2 | 300 | 150.00 | 28 | 2,540 | 90.71 | 314 | 16,753 | 53.35 |
| Tuftonborough | 148 | 18,660 | 126.08 | .. | ..... | ..... | 46 | 4,800 | 104.34 | 315 | 14,685 | 46.61 |
| Wakefield | 200 | 26,650 | 133.25 | .. | ..... | ..... | 55 | 5,885 | 107.00 | 358 | 19,800 | 55.30 |
| Wolfeborough | 338 | 41,818 | 123.72 | .. | ..... | ..... | 38 | 3,685 | 96.97 | 479 | 29,225 | 60.97 |
| Totals | 3,516 | $439,543 | $125.01 | 5 | $625 | $125.00 | 531 | $55,906 | $105.28 | 4,417 | $228,960 | $51.83 |

TABLE 13--*Continued.*

CARROLL COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Albany | 2 | $125 | $62.50 | ... | .... | .... | 11 | $250 | $22.72 | .... | ..... | 6 | $1,350 |
| Bartlett | 29 | 1,088 | 37.51 | 39 | $196 | $5.02 | 17 | 495 | 29.11 | .... | $150 | ... | 14,940 |
| Brookfield | 19 | 808 | 42.52 | 54 | 278 | 5.14 | 3 | 68 | 22.66 | .... | 564 | ... | 5,250 |
| Chatham | 56 | 3,370 | 60.17 | 7 | 35 | 5.00 | ... | ..... | ..... | 130 | 100 | 15 | 5,150 |
| Conway | 70 | 4,158 | 59.40 | 66 | 504 | 7.63 | 40 | 668 | 16.70 | 873 | 646 | 215 | 55,618 |
| Eaton | 19 | 1,125 | 59.21 | 29 | 172 | 5.93 | 1 | 20 | 20.00 | 628 | 231 | 16 | 6,100 |
| Effingham | 22 | 1,005 | 45.68 | 4 | 15 | 3.75 | 5 | 70 | 14.00 | 200 | 100 | 21 | 6,750 |
| Freedom | 56 | 3,305 | 59.01 | 66 | 330 | 5.00 | 2 | 40 | 20.00 | 150 | 100 | 34 | 11,200 |
| Hart's Location | .. | ..... | ..... | 2 | 10 | 5.00 | ... | ..... | ..... | .... | ..... | 1 | 650 |
| Jackson | 51 | 2,308 | 45.25 | 56 | 272 | 4.85 | 54 | 1,350 | 25.00 | 58 | 44 | 63 | 17,050 |
| Madison | 15 | 525 | 35.00 | 36 | 190 | 5.27 | ... | ..... | ..... | .... | 195 | 21 | 7,750 |
| Moultonborough | 89 | 3,926 | 44.11 | 192 | 890 | 4.63 | 8 | 130 | 16.25 | 300 | 150 | 40 | 14.150 |
| Ossipee | 62 | 3,519 | 56.75 | 3 | 30 | 10.00 | 12 | 435 | 36.25 | 1,017 | 1,017 | 92 | 23,070 |
| Sandwich | 131 | 7,950 | 60.68 | 54 | 374 | 6.92 | 2 | 30 | 15.00 | 75 | 76 | 62 | 15,830 |
| Tamworth | 31 | 2,103 | 67.83 | 45 | 224 | 4.97 | 8 | 300 | 37.50 | 275 | 270 | 91 | 17,455 |
| Tuftonborough | 94 | 4,940 | 52.55 | 11 | 44 | 4.00 | 8 | 125 | 15.62 | 300 | 250 | 25 | 6,725 |
| Wakefield | 73 | 3,215 | 44.04 | 34 | 175 | 5.14 | 23 | 320 | 13.91 | 1,185 | 1,000 | 84 | 20,925 |
| Wolfeborough | 104 | 4,390 | 42.21 | 21 | 104 | 4.95 | 14 | 275 | 18.85 | 1,545 | 1,545 | 208 | 59,690 |
| Totals | 923 | $47,860 | $51.85 | 719 | $3,843 | $5.34 | 208 | $4,576 | $22.00 | 6,736 | $6,438 | 994 | $289,653 |

TABLE 13—*Continued.*

CARROLL COUNTY.

| Towns. | | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|---|
| Albany | | ..... | $8,740 | ..... | ..... | $950 | ..... | $4,000 |
| Bartlett | | ..... | 12,725 | ..... | ..... | 2,600 | $472 | 44,000 |
| Brookfield | a-b | $2,900 | 39,870 | ..... | ..... | 1,080 | ..... | ..... |
| Chatham | | ..... | ..... | ..... | ..... | 3,425 | 700 | ..... |
| Conway | a-b | 3,526 | 25,120 | $16,696 | $22,900 | 20,800 | 72,712 | 287,949 |
| Eaton | a | 570 | 1,000 | ..... | ..... | 3,000 | 1,460 | 350 |
| Effingham | a-b | 5,075 | 30,594 | 24,821 | 2,973 | 4,550 | 2,283 | 17,672 |
| Freedom | a-b | 2,165 | 11,646 | ..... | 3,000 | 2,800 | 1,278 | 12,625 |
| Hart's Location | | ..... | 5,000 | ..... | ..... | ..... | ..... | ..... |
| Jackson | a | 1,250 | 38,486 | ..... | 300 | ..... | 10,142 | 4,450 |
| Madison | a-b | 1,220 | 3,700 | ..... | 3,700 | 9,124 | 4,455 | 40,750 |
| Moultonborough | a-b | 14,100 | 10,000 | ..... | 500 | 2,850 | 224,310 | 13,500 |
| Ossipee | a-b | 7,400 | 10,298 | 2,000 | 325 | 11,600 | 13,973 | 99,496 |
| Sandwich | a-b | 6,606 | 24,048 | ..... | ..... | ..... | 45,828 | 18,390 |
| Tamworth | a | 1,650 | 340 | 2,000 | ..... | 7,000 | 7,563 | 32,248 |
| Tuftonborough | a-b | 14,250 | 6,300 | ..... | ..... | ..... | 76,250 | 6,500 |
| Wakefield | a-b | 2,850 | 22,470 | 6,250 | 1,900 | 10,350 | 17,025 | 104,810 |
| Wolfeborough | a-b | 45,165 | ..... | ..... | 14,800 | 10,900 | 58,039 | 104,643 |
| Totals | | $108,727 | $250,337 | $51,167 | $50,398 | $91,029 | $536,490 | $791,383 |

TABLE 13—*Continued.*

CARROLL COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Albany | 44 | *a* $800 | $10,000 | $201,189 | $237,918 | $2,765.50 | $1.12 |
| Bartlett | 270 | *a* 3,500 | 15,426 | 558,310 | 700,502 | 9,856.67 | 1.33 |
| Brookfield | 81 | ..... | ..... | 177,060 | 247,054 | 4,856.03 | 1.90 |
| Chatham | 71 | ..... | ..... | 182,095 | 209,000 | 3,695.00 | 1.70 |
| Conway | 994 | ..... | 95,776 | 2,054,326 | 2,724,113 | 45,539.88 | 1.59 |
| Eaton | 98 | ..... | 1,800 | 199,306 | 232,744 | 5,083.88 | 2.10 |
| Effingham | 162 | ..... | 11,300 | 328,630 | 456,403 | 8,311.07 | 1.75 |
| Freedom | 175 | ..... | 1,000 | 315,753 | 401,002 | 9,444.62 | 2.26 |
| Hart's Location | 11 | ..... | ..... | 108,685 | 116,160 | 272.00 | .21 |
| Jackson | 313 | *a* 1,500 | 450 | 523,986 | 644,574 | 9,769.78 | 1.41 |
| Madison | 163 | *a* 1,000 | 6,300 | 423,198 | 518,277 | 9,447.68 | 1.76 |
| Moultonborough | 223 | ..... | ..... | 1,060,057 | 1,387,308 | 14,319.08 | 1.00 |
| Ossipee | 406 | ..... | 7,400 | 782,190 | 1,014,811 | 23,442.43 | 2.23 |
| Sandwich | 277 | ..... | 1,710 | 1,025,600 | 1,210,802 | 17,021.00 | 1.36 |
| Tamworth | 263 | ..... | 4,100 | 1,043,992 | 1,161,494 | 22,594.38 | 1.90 |
| Tuftonborough | 188 | ..... | 1,100 | 605,130 | 759,759 | 11,240.64 | 1.43 |
| Wakefield | 390 | ..... | 57,700 | 838,485 | 1,129,460 | 21,622.61 | 1.84 |
| Wolfeborough | 731 | ..... | 12,000 | 1,940,973 | 2,316,352 | 48,349.29 | 2.02 |
| Hale's Location | .... | ..... | ..... | 10,000 | 10,000 | 37.01 | .37 |
| Totals | 4,860 | $6,800 | $226,062 | $12,378,965 | $15,477 733 | $267,668.55 | $1.66 |

**TABLE 13—*Continued.***

MERRIMACK COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Allenstown | 59 | $7,360 | $124.74 | .. | ..... | ..... | ... | ..... | ..... | 88 | $4,815 | $54.71 |
| Andover | 222 | 28,825 | 129.84 | 6 | $600 | $100.00 | 32 | $3,425 | $107.03 | 432 | 21,653 | 50.12 |
| Boscawen | 157 | 17,330 | 110.38 | 2 | 100 | 50.00 | 10 | 1,325 | 132.50 | 236 | 12,505 | 52.98 |
| Bow | 154 | 18,655 | 121.13 | .. | ..... | ..... | 6 | 700 | 116.66 | 350 | 22,245 | 63.55 |
| Bradford | 160 | 19,440 | 121.50 | .. | ..... | ..... | 23 | 2,680 | 116.52 | 389 | 21,696 | 55.77 |
| Canterbury | 175 | 22,915 | 131.14 | 3 | 450 | 150.00 | 30 | 3,640 | 121.33 | 441 | 26,365 | 59.78 |
| Chichester | 169 | 16,865 | 99.79 | .. | ..... | ..... | 21 | 1,765 | 84.04 | 381 | 23,750 | 62.33 |
| Concord | 1,136 | 128,655 | 113.25 | .. | ..... | ..... | 22 | 2,475 | 112.50 | 1,186 | 64,185 | 54.11 |
| Danbury | 167 | 14,590 | 87.36 | .. | ..... | ..... | 66 | 7,560 | 114.54 | 368 | 18,742 | 50.92 |
| Dunbarton | 129 | 15,070 | 116.97 | 2 | 100 | 50.00 | 12 | 1,245 | 116.81 | 330 | 17,815 | 53.98 |
| Epsom | 214 | 24,550 | 114.71 | .. | ..... | ..... | 28 | 2,430 | 86.78 | 488 | 30,635 | 68.38 |
| Franklin | 442 | 51,995 | 117.63 | 11 | 1,400 | 127.27 | 8 | 900 | 112.50 | 394 | 19,705 | 50.01 |
| Henniker | 298 | 33,485 | 112.36 | .. | ..... | ..... | 26 | 2,955 | 113.65 | 843 | 44,665 | 52.98 |
| Hill | 102 | 11,461 | 112.36 | 5 | 600 | 120.00 | 7 | 730 | 104.28 | 129 | 7,335 | 56.86 |
| Hooksett | 206 | 20,705 | 100.50 | .. | ..... | ..... | ... | ..... | ..... | 381 | 19,360 | 50.81 |
| Hopkinton | 335 | 39,550 | 118.05 | 8 | 920 | 115.00 | 42 | 4,010 | 95.47 | 688 | 38,261 | 55.61 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Loudon | 298 | 35,450 | 118.95 | 1 | 35 | 35.00 | 30 | 2,385 | 79.50 | 544 | 29,035 | 53.37 |
| Newbury | 141 | 17,612 | 124.90 | 3 | 425 | 141.66 | 28 | 3,000 | 107.14 | 211 | 12,208 | 57.85 |
| New London | 236 | 23,380 | 99.06 | 5 | 500 | 100.00 | 54 | 5,495 | 101.75 | 385 | 23,065 | 59.90 |
| Northfield | 197 | 21,100 | 107.10 | .. | ..... | ..... | 8 | 515 | 64.37 | 272 | 13,179 | 48.45 |
| Pembroke | 210 | 22,925 | 109.16 | 1 | 150 | 150.00 | 6 | 600 | 100.00 | 397 | 21,822 | 54.96 |
| Pittsfield | 316 | 35,475 | 112.26 | 1 | 100 | 100.00 | 2 | 250 | 125.00 | 398 | 26,040 | 65.42 |
| Salisbury | 161 | 16,156 | 100.34 | .. | ..... | ..... | 28 | 2,974 | 106.21 | 267 | 12,199 | 45.68 |
| Sutton | 162 | 15,970 | 98.58 | .. | ..... | ..... | 40 | 4,405 | 110.12 | 305 | 15,865 | 52.01 |
| Warner | 248 | 28,050 | 113.10 | .. | ..... | ..... | 44 | 4,980 | 113.18 | 463 | 24,365 | 52.62 |
| Webster | 151 | 15,245 | 100.96 | 4 | 500 | 125.00 | 36 | 2,440 | 67.77 | 250 | 10,629 | 42.51 |
| Wilmot | 167 | 19,000 | 113.77 | .. | ..... | ..... | 42 | 4,435 | 105.59 | 257 | 13,800 | 53.69 |
| Totals | 6,412 | $721,814 | $112.57 | 52 | $5,880 | $113.07 | 651 | $67,319 | $103.40 | 10,873 | $595,939 | $54.80 |

**TABLE 13—*Continued.***

**MERRIMACK COUNTY.**

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Allenstown . | 5 | $450 | $90.00 | .... | ..... | .... | 11 | 140 | $12.72 | 1,525 | $1,525 | 23 | $12,700 |
| Andover ... | 94 | 5,235 | 55.69 | 420 | $3,016 | $7.18 | 37 | 433 | 11.70 | 3,168 | 2,376 | 49 | 12,480 |
| Boscawen .. | 88 | 2,790 | 31.70 | 147 | 910 | 6.19 | 20 | 550 | 27.50 | ..... | 362 | 29 | 9,820 |
| Bow ..... | 35 | 1,240 | 35.42 | 37 | 146 | 3.94 | 6 | 90 | 15.00 | 185 | 95 | 19 | 7,250 |
| Bradford .. | 71 | 3,455 | 48.66 | 192 | 958 | 4.98 | ... | ..... | ..... | 670 | 670 | 29 | 8,350 |
| Canterbury. | 88 | 5,190 | 58.97 | 181 | 1,303 | 7.19 | ... | ..... | ..... | 465 | 350 | 22 | 9,225 |
| Chichester . | 75 | 3,865 | 51.53 | 61 | 238 | 3.90 | ... | ..... | ..... | 931 | 698 | 33 | 11,750 |
| Concord ... | 177 | 7,240 | 40.90 | 75 | 645 | 8.60 | 85 | 1,560 | 18.35 | ..... | 1,265 | .... | 415,605 |
| Danbury.... | 158 | 8,492 | 53.74 | 173 | 1,422 | 8.21 | 3 | 44 | 14.66 | 1,583 | 1,300 | 18 | 5,110 |
| Dunbarton . | 63 | 2,935 | 46.58 | 422 | 1,688 | 4.00 | 3 | 50 | 16.66 | 350 | 350 | .... | 2,425 |
| Epsom .... | 116 | 5,440 | 46.89 | 49 | 222 | 4.53 | ... | ..... | ..... | 7,250 | 5,794 | 35 | 10,000 |
| Franklin .. | 50 | 1,515 | 30.30 | 21 | 100 | 4.76 | 15 | 190 | 12.66 | 770 | 725 | 382 | 99,000 |
| Henniker .. | 142 | 5,845 | 41.16 | 50 | 318 | 6.36 | 9 | 195 | 21.66 | 395 | 297 | 60 | 19,000 |
| Hill ..... | 24 | 1,195 | 49.79 | 210 | 1,612 | 7.67 | 13 | 212 | 16.30 | 1,014 | 1,006 | .... | 7,800 |
| Hooksett .. | 50 | 1,510 | 30.20 | 90 | 680 | 7.55 | 22 | 450 | 20.45 | ..... | 460 | .... | 9,975 |
| Hopkinton . | 193 | 8,040 | 41.65 | 358 | 2,641 | 7.37 | 67 | 1,540 | 22.97 | 617 | 500 | 88 | 29,855 |
| Loudon .... | 262 | 10,770 | 41.10 | 126 | 684 | 5.42 | 11 | 188 | 17.09 | 945 | 705 | 31 | 10,800 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Newbury .. | 65 | 2,989 | 45.98 | 47 | 293 | 6.23 | 47 | 870 | 18.51 | 676 | 495 | 46 | 8,855 |
| New London | 109 | 5,870 | 53.85 | 120 | 770 | 6.41 | 8 | 70 | 8.75 | 630 | 630 | 150 | 16,750 |
| Northfield . | 76 | 3,190 | 41.97 | 59 | 313 | 5.30 | 6 | 74 | 12.33 | 1,600 | 1,394 | 33 | 11,350 |
| Pembroke . | 76 | 3,131 | 41.19 | .... | ..... | .... | 22 | 380 | 17.27 | 830 | 580 | 114 | 30,600 |
| Pittsfield .. | 79 | 3,525 | 44.62 | 80 | 455 | 5.68 | 17 | 165 | 9.70 | 4,580 | 4,580 | 131 | 43,875 |
| Salisbury .. | 87 | 3,540 | 40.68 | 360 | 2,320 | 6.44 | ... | ..... | ..... | 1,376 | 1,032 | 12 | 2,900 |
| Sutton ..... | 134 | 7,270 | 54.25 | 118 | 640 | 5.42 | 45 | 565 | 12.55 | 337 | 255 | 24 | 6,975 |
| Warner .... | 137 | 5,705 | 41.64 | 217 | 1,350 | 6.22 | 6 | 110 | 18.33 | 813 | 597 | 57 | 14,975 |
| Webster ... | 73 | 2,935 | 40.20 | 258 | 1,911 | 7.40 | 3 | 40 | 13.33 | 215 | 195 | 2 | 2,000 |
| Wilmot .... | 88 | 4,785 | 54.37 | 141 | 730 | 5.17 | 7 | 120 | 17.14 | 1,355 | 1,320 | 17 | 3,650 |
| Totals . | 2,615 | $118,147 | $45.18 | 4,012 | $25,365 | $6.32 | 463 | $8,036 | $17.35 | 32,280 | $29,556 | 1,404 | $823,075 |

TABLE 13—*Continued.*

MERRIMACK COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Allenstown | *a* $1,000 | $29,714 | ..... | $200 | $4,450 | $482 | $102,769 |
| Andover | *a* 600 | 31,450 | ..... | 13,380 | 4,230 | 19,318 | 124,291 |
| Boscawen | *a* 2,800 | 60,170 | ..... | ..... | 7,200 | ..... | 127,300 |
| Bow | *a* 1,475 | 15,295 | ..... | 2,300 | 925 | 2,906 | 300 |
| Bradford | *a* 490 | 14,880 | ..... | 1,400 | 2,860 | 5,866 | 28,600 |
| Canterbury | *a* 1,600 | 18,166 | ..... | ..... | 4,595 | 4,435 | 2,900 |
| Chichester | *a* 2,650 | 66,900 | ..... | 7,800 | 8,850 | 5,822 | 17,302 |
| Concord | *a-b* 3,375 | 32,390 | $603,260 | 287,860 | 60,250 | 552,160 | 1,523,290 |
| Danbury | *a* 300 | 4,368 | ..... | 1,000 | 4,586 | 1,548 | 12,176 |
| Dunbarton | *a* 350 | 2,150 | ..... | 1,947 | 2,900 | 3,173 | 2,000 |
| Epsom | *a* 900 | 26,860 | ..... | 2,257 | 3,385 | 6,295 | 20,331 |
| Franklin | *a-b* 2,200 | 17,254 | 850 | 51,095 | 14,020 | 43,379 | 768,843 |
| Henniker | *a* 3,555 | 17,730 | 2,300 | 4,300 | 6,450 | 26,465 | 47,100 |
| Hill | *a* 1,350 | 11,900 | ..... | ..... | 4,730 | 3,509 | 11,692 |
| Hooksett | *a* 2,275 | ..... | ..... | 1,800 | 10,600 | 5,465 | 55,000 |
| Hopkinton | *a* 3,095 | 25,589 | 9,400 | 6,303 | 10,035 | 10,352 | 39,200 |
| Loudon | *a* 2,650 | 24,655 | ..... | 1,200 | ..... | 2,700 | 3,775 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Newbury | *a-b* | 39,475 | 17,380 | 64,100 | 4,515 | 2,650 | 2,625 | 4,300 |
| New London | *b* | 6,155 | 6,470 | ..... | 1,300 | 5,375 | 37,773 | 13,105 |
| Northfield | *a* | 900 | 26,867 | ..... | 4,000 | 9,525 | 1,205 | 123,625 |
| Pembroke | *a* | 2,445 | 4,700 | 7,500 | 2,600 | 7,050 | 15,570 | 124,150 |
| Pittsfield | *a* | 2,200 | 28,650 | ..... | 12,000 | 20,500 | 13,555 | 111,525 |
| Salisbury | *a* | 1,000 | 18,650 | ..... | ..... | 2,850 | 1,400 | 3,100 |
| Sutton | *a-b* | 1,685 | 2,600 | 2,065 | 300 | 13,870 | 14,280 | 19,075 |
| Warner | *a* | 2,400 | 9,700 | ..... | 3,200 | 12,050 | 13,264 | 42,500 |
| Webster | *a-b* | 3,700 | 1,700 | ..... | 875 | 3,325 | 1,650 | ..... |
| Wilmot | *a* | 995 | 3,600 | ..... | 18,000 | 10,470 | 7,275 | 13,400 |
| Totals | | $91,620 | $519,788 | $689,475 | $429,632 | $237,731 | $802,472 | $3,341,649 |

TABLE 13—*Continued.*

MERRIMACK COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Allenstown | 340 | ..... | $428,000 | $420,130 | $1,009,285 | $19,049.19 | $1.82 |
| Andover | 352 | ..... | 1,200 | 621,425 | 889,707 | 17,745.40 | 1.91 |
| Boscawen | 264 | ..... | 65,000 | 566,965 | 867,927 | 21,539.86 | 2.42 |
| Bow | 178 | *$15 | ..... | 1,067,643 | 1,140,355 | 12,444.21 | 1.06 |
| Bradford | 216 | ..... | 1,200 | 512,724 | 622,409 | 9,892.62 | 1.52 |
| Canterbury | 176 | ..... | ..... | 554,245 | 650,784 | 10,098.74 | 1.50 |
| Chichester | 174 | ..... | ..... | 306,793 | 466,198 | 7,807.17 | 1.60 |
| Concord | 6,185 | *7,500 | 119,270 | 16,360,260 | 20,110,995 | 377,326.81 | 1.81 |
| Danbury | 170 | ..... | 5,076 | 257,774 | 339,502 | 7,915.87 | 2.23 |
| Dunbarton | 123 | ..... | ..... | 354,350 | 405,648 | 7,142.15 | 1.70 |
| Epsom | 189 | ..... | 3,999 | 440,761 | 580,474 | 10,420.20 | 1.73 |
| Franklin | 1,833 | ..... | 1,242,450 | 2,991,795 | 5,293,396 | 98,947.13 | 1.80 |
| Henniker | 400 | ..... | 87,000 | 823,385 | 1,118,595 | 22,836.32 | 1.97 |
| Hill | 171 | a 6,000 | 17,900 | 348,355 | 432,657 | 8,129.83 | 1.80 |
| Hooksett | 470 | ..... | 350,200 | 869,425 | 1,337,305 | 23,005.53 | 1.65 |
| Hopkinton | 473 | ..... | 81,500 | 962,045 | 1,262,801 | 24,923.94 | 1.89 |
| Loudon | 238 | ..... | 2,175 | 507,177 | 634,384 | 11,260.52 | 1.70 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Newbury ..... | 152 | *c* | 2,300 | ..... | 1,014,730 | 1,196,172 | 13,462.18 | 1.10 |
| New London ..... | 236 | | ..... | 450 | 1,123,700 | 1,265,483 | 24,465.70 | 1.90 |
| Northfield ..... | 365 | *a* | 50,000 | 166,935 | 872,715 | 1,297,362 | 21,482.23 | 1.59 |
| Pembroke ..... | 687 | | ..... | 430,570 | 970,903 | 1,638,626 | 25,953.39 | 1.50 |
| Pittsfield ..... | 604 | *a* | 69,000 | 91,785 | 1,064,740 | 1,507,920 | 35,137.02 | 2.25 |
| Salisbury ..... | 144 | | ..... | 2,300 | 294,544 | 362,115 | 6,081.82 | 1.60 |
| Sutton ..... | 192 | | ..... | 1,600 | 481,780 | 575,330 | 9,876.94 | 1.65 |
| Warner ..... | 350 | | ..... | 13,500 | 747,560 | 912,256 | 23,962.52 | 2.55 |
| Webster ..... | 106 | | *4,225 | 5,700 | 428,315 | 482,060 | 6,477.68 | 1.30 |
| Wilmot ..... | 150 | | ..... | 10,800 | 234,830 | 336,740 | 7,977.67 | 2.28 |
| Totals ..... | 14,938 | | $139,040 | $3,128,610 | $35,199,069 | $46,736,486 | $865,362.64 | $1.79 |

*Fur-bearing animals.

TABLE 13—*Continued.*

HILLSBOROUGH COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Amherst | 255 | $29,215 | $114.56 | 1 | $100 | $100.00 | ... | ..... | ..... | 460 | $25,240 | $54.87 |
| Antrim | 271 | 31,985 | 118.03 | 3 | 185 | 61.66 | 6 | $600 | $100.00 | 332 | 19,380 | 58.37 |
| Bedford | 410 | 49,030 | 119.58 | .. | ..... | ..... | 2 | 200 | 100.00 | 837 | 51,935 | 62.04 |
| Bennington | 66 | 8,325 | 126.13 | 2 | 250 | 125.00 | 4 | 400 | 100.00 | 137 | 9,625 | 70.25 |
| Brookline | 105 | 10,890 | 103.71 | 1 | 75 | 75.00 | ... | ..... | ..... | 79 | 4,050 | 51.26 |
| Deering | 105 | 11,460 | 109.14 | 1 | 125 | 125.00 | 4 | 575 | 143.75 | 260 | 13,435 | 51.67 |
| Francestown | 173 | 22,455 | 129.79 | 2 | 300 | 150.00 | ... | ..... | ..... | 360 | 23,815 | 66.15 |
| Goffstown | 301 | 37,582 | 124.85 | 1 | 100 | 100.00 | 15 | 1,380 | 92.00 | 624 | 38,340 | 61.44 |
| Greenfield | 108 | 14,245 | 131.89 | .. | ..... | ..... | 8 | 950 | 118.75 | 275 | 15,497 | 52.71 |
| Greenville | 114 | 16,533 | 145.00 | .. | ..... | ..... | ... | ..... | ..... | 110 | 6,956 | 63.23 |
| Hancock | 214 | 23,180 | 108.31 | 2 | 100 | 50.00 | 8 | 740 | 92.50 | 390 | 20,535 | 52.65 |
| Hillsborough | 313 | 37,110 | 118.56 | .. | ..... | ..... | 22 | 1,945 | 88.40 | 433 | 23,025 | 53.17 |
| Hollis | 316 | 35,967 | 113.81 | .. | ..... | ..... | 2 | 200 | 100.00 | 598 | 33,665 | 56.29 |
| Hudson | 247 | 26,130 | 105.83 | 2 | 16 | 8.00 | ... | ..... | ..... | 540 | 28,000 | 51.85 |
| Litchfield | 80 | 11,485 | 143.56 | 2 | 200 | 100.00 | ... | ..... | ..... | 216 | 14,980 | 69.35 |
| Lyndeborough | 167 | 20,110 | 120.41 | .. | ..... | ..... | 8 | 785 | 98.15 | 478 | 24,660 | 51.59 |
| Manchester | 1,935 | 297,640 | ..... | .. | ..... | ..... | ... | ..... | ..... | 646 | 36,865 | 57.06 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Mason ..... | 72 | 8,040 | 111.66 | 1 | 75 | 75.00 | ... | ..... | ..... | 119 | 7,740 | 65.04 |
| Merrimack ..... | 160 | 18,485 | 115.53 | .. | ..... | ..... | 9 | 675 | 75.00 | 342 | 18,055 | 52.79 |
| Milford ..... | 411 | 47,810 | 116.32 | 2 | 300 | 150.00 | 2 | 150 | 75.00 | 525 | 32,725 | 62.33 |
| Mont Vernon ..... | 112 | 13,200 | 117.85 | .. | ..... | ..... | 4 | 450 | 112.50 | 181 | 9,798 | 54.13 |
| Nashua ..... | 779 | 88,390 | 113.46 | 5 | 250 | 50.00 | ... | ..... | ..... | 391 | 20,790 | 53.17 |
| New Boston ..... | 300 | 38,67 | 128.90 | 2 | 200 | 100.00 | 16 | 1,600 | 100.00 | 847 | 59,010 | 69.67 |
| New Ipswich ..... | 180 | 25,79 | 143.31 | 1 | 50 | 50.00 | ... | ..... | ..... | 270 | 16,462 | 60.97 |
| Pelham ..... | 204 | 23,230 | 113.87 | 2 | 350 | 175.00 | 2 | 180 | 90.00 | 660 | 38,088 | 57.70 |
| Peterborough .... | 417 | 55,820 | 133.86 | 2 | 150 | 75.00 | 3 | 318 | 106.00 | 382 | 30,830 | 80.70 |
| Sharon ..... | 36 | 3,893 | 108.11 | 1 | 83 | 83.00 | ... | ..... | ..... | 10 | 427 | 42.70 |
| Temple ..... | 102 | 10,755 | 105.44 | .. | ..... | ..... | 2 | 180 | 90.00 | 168 | 8,990 | 53.51 |
| Weare ..... | 314 | 37,742 | 120.19 | 8 | 826 | 103.25 | 65 | 6,838 | 105.20 | 501 | 30,969 | 61.81 |
| Wilton ..... | 291 | 32,540 | 111.82 | 1 | 25 | 25.00 | 6 | 725 | 120.83 | 461 | 28,935 | 62.76 |
| Windsor ..... | 16 | 2,375 | 148.43 | .. | ..... | ..... | ... | ..... | ..... | 3 | 140 | 46.66 |
| Totals ..... | 8,574 | $1,090,088 | $127.12 | 42 | $3,760 | $89 52 | 188 | $18,891 | $100.48 | 11,635 | $692,962 | $59.55 |

TABLE 13--*Continued.*

HILLSBOROUGH COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Amherst .... | 62 | $2,870 | $46.29 | 24 | $130 | $5.41 | 19 | $275 | $14.47 | ..... | $1,211 | .... | $12,990 |
| Antrim ..... | 74 | 3,140 | 42.43 | 93 | 637 | 6.84 | 16 | 315 | 19.68 | 2,832 | 2,107 | 71 | 13,600 |
| Bedford .... | 146 | 6,220 | 42.60 | 4 | 20 | 5.00 | 54 | 855 | 15.83 | 5,210 | 3,997 | 214 | 23,350 |
| Bennington . | 18 | 980 | 54.44 | 22 | 165 | 7.50 | 5 | 100 | 20.00 | 20 | 15 | 25 | 8,475 |
| Brookline ... | 2 | 50 | 25.00 | .... | ..... | .... | .. | .... | .... | ..... | 801 | 33 | 5,050 |
| Deering ..... | 177 | 7,135 | 40.31 | 49 | 545 | 11.12 | 7 | 150 | 21.42 | ..... | ..... | 11 | 2,975 |
| Francestown. | 53 | 3,060 | 57.73 | 69 | 560 | 8.11 | 2 | 70 | 35.00 | 844 | 834 | 80 | 8,170 |
| Goffstown .. | 77 | 2,676 | 34.75 | 55 | 530 | 9.63 | 135 | 1,706 | 12.63 | 7,270 | 5,402 | 111 | 40,930 |
| Greenfield .. | 92 | 3,595 | 39.07 | 49 | 316 | 6.44 | .. | .... | .... | 3,467 | 2,570 | 21 | 9,230 |
| Greenville ... | 8 | 451 | 56.37 | .... | ..... | .... | 1 | 34 | 34.00 | 436 | 436 | 121 | 24,735 |
| Hancock .... | 162 | 6,470 | 39.93 | 288 | 2,326 | 8.07 | 22 | 440 | 20.00 | 3,010 | 2,194 | 26 | 10,525 |
| Hillsborough. | 169 | 5,855 | 34.64 | 77 | 422 | 5.48 | 7 | 80 | 11.42 | ..... | 300 | .... | 36,300 |
| Hollis ..... | 77 | 3,555 | 46.16 | 8 | 75 | 9.37 | 4 | 80 | 20.00 | 6,206 | 4,400 | 34 | 11,735 |
| Hudson ..... | 77 | 2,950 | 38.31 | 18 | 108 | 6.00 | 6 | 145 | 24.16 | 3,225 | 2,370 | 49 | 16,075 |
| Litchfield ... | 19 | 1,160 | 61.05 | 24 | 108 | 4.50 | 25 | 500 | 20.00 | 250 | 250 | 9 | 3,850 |
| Lyndeborough | 53 | 2,382 | 44.94 | 56 | 323 | 5.76 | 1 | 25 | 25.00 | 4,101 | 3,070 | .... | 8,675 |
| Manchester . | 12 | 525 | 43.75 | 5 | 65 | 13.00 | 250 | 4,492 | 17.96 | ..... | 3,230 | .... | 878,415 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Mason ..... | 26 | 1,260 | 48.46 | .... | ..... | .... | .. | .... | .... | 446 | 446 | 14 | 3,700 |
| Merrimack . | 35 | 1,930 | 55.14 | .... | ..... | .... | 2 | 90 | 45.00 | 5,111 | 3,841 | 50 | 18,425 |
| Milford ..... | 60 | 2,330 | 38.83 | 7 | 42 | 6.00 | 36 | 1,085 | 30.13 | ..... | 11,655 | .... | 59,350 |
| Mont Vernon | 36 | 1,470 | 40.83 | 23 | 135 | 5.85 | 2 | 40 | 20.00 | 1,435 | 1,113 | 24 | 8,100 |
| Nashua ..... | 43 | 1,685 | 39.18 | 12 | 60 | 5.00 | 41 | 530 | 12.92 | ..... | 2,110 | .... | 391,290 |
| New Boston. | 117 | 6,835 | 58.41 | 139 | 1,139 | 8.19 | 259 | 6,390 | 24.67 | 2,530 | 1,902 | .... | 16,655 |
| New Ipswich | 41 | 2,055 | 50.12 | 1 | 6 | 6.00 | .. | .... | .... | 1,001 | 1,001 | .... | 16,110 |
| Pelham ..... | 80 | 3,362 | 42.03 | 5 | 45 | 9.00 | 20 | 265 | 13.25 | 5,765 | 5,801 | 51 | 14,625 |
| Peterborough | 124 | 9,150 | 73.79 | 170 | 1,219 | 7.17 | 25 | 485 | 19.40 | ..... | 3,501 | .... | 47,390 |
| Sharon ..... | .... | ..... | ..... | .... | ..... | .... | .. | .... | .... | ..... | ..... | 10 | 2,731 |
| Temple ..... | 23 | 1,055 | 45.87 | 18 | 102 | 5.66 | .. | .... | .... | 1,367 | 1,093 | 10 | 3,725 |
| Weare ..... | 218 | 10,242 | 46.98 | 312 | 1,775 | 5.68 | 14 | 218 | 15.57 | ..... | 4,675 | 68 | 18,746 |
| Wilton ..... | 42 | 1,995 | 47.50 | 35 | 210 | 6.00 | 28 | 495 | 17.67 | 1,725 | 1,197 | 173 | 31,300 |
| Windsor .... | .... | ..... | ..... | .... | ..... | .... | .. | .... | .... | ..... | ..... | .... | ..... |
| Totals .. | 2,123 | $96,443 | $45.42 | 1,563 | $11,063 | $7.07 | 981 | $18,865 | $19.23 | 56,251 | $71,522 | 1,205 | $1,747,227 |

TABLE 13—*Continued.*

HILLSBOROUGH COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Amherst | *a* $2,000 | $33,155 | $47,367 | $5,050 | ..... | *$30,228 | $10,880 |
| Antrim | *a* 2,050 | 30,450 | 5,770 | 5,521 | $8,365 | 25,485 | 96,565 |
| Bedford | *a-b* 750 | 8,235 | ..... | 1,100 | ..... | 3,477 | 9,650 |
| Bennington | *a* 200 | 300 | 2,000 | 200 | 6,000 | 38,346 | 144,781 |
| Brookline | *a* 100 | 4,275 | ..... | 1,398 | 9,090 | 2,384 | 39,096 |
| Deering | *a* 165 | 4,540 | ..... | ..... | 1,190 | 160 | 50 |
| Francestown | *a* 2,220 | 33,050 | ..... | 222 | 8,485 | 9,216 | 6,190 |
| Goffstown | *a* 250 | 29,400 | 500 | 1,500 | 17,450 | 12,305 | 55,522 |
| Greenfield | *a* 1,300 | ..... | ..... | 1,200 | 1,700 | 4,995 | 53,250 |
| Greenville | ..... | 525 | ..... | ..... | 3,900 | 25,668 | 194,265 |
| Hancock | *b* 500 | 3,400 | 2,005 | 11,664 | 1,500 | 10,615 | 15,900 |
| Hillsborough | *a* 2,925 | 25,870 | ..... | 50,000 | 14,600 | 9,290 | 102,539 |
| Hollis | *a* 500 | 7,950 | 7,500 | 15,200 | 6,500 | 12,125 | 6,200 |
| Hudson | ..... | ..... | 10,000 | 140 | 12,000 | 7,090 | 26,400 |
| Litchfield | *a* 1,475 | 32,280 | ..... | 7,500 | 325 | 14,800 | ..... |
| Lyndeborough | *a* 1,975 | 12,575 | ..... | 3,900 | 10,125 | 6,386 | 12,805 |
| Manchester | ..... | ..... | 264,481 | 232,464 | 42,294 | 683,435 | 10,067,174 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Mason | a | 675 | 16,050 | 1,000 | ..... | 3,870 | 19,799 | 400 |
| Merrimack | a | 2,850 | 23,487 | ..... | 7,200 | 7,500 | 2,886 | 276,983 |
| Milford | | ..... | 38,075 | ..... | 44,570 | 14,885 | 56,675 | 217,575 |
| Mont Vernon | a | 775 | 3,175 | ..... | 800 | 2,500 | 18,495 | 2,750 |
| Nashua | b | 300 | ..... | 88,770 | 145,334 | 41,700 | 437,368 | 4,395,956 |
| New Boston | a | 4,600 | 41,700 | 400 | ..... | 6,533 | 11,992 | 19,525 |
| New Ipswich | a | 4,350 | 12,305 | ..... | ..... | 1,900 | 36,442 | 54,070 |
| Pelham | a | 2,175 | 2,448 | ..... | 1,000 | 7,520 | 11,800 | 12,346 |
| Peterborough | a | 1,235 | 18,950 | 70,866 | 54,666 | 7,425 | 128,301 | 99,577 |
| Sharon | a | 975 | 12,760 | ..... | ..... | ..... | 1,000 | ..... |
| Temple | a | 925 | 20,550 | 10,450 | ..... | 3,000 | 4,668 | 2,449 |
| Weare | a | 4,000 | 45,920 | ..... | 3,654 | 5,900 | 5,508 | 71,366 |
| Wilton | a | 2,400 | 58,730 | 31,742 | 7,266 | 5,900 | 42,548 | 93,035 |
| Windsor | a | 250 | 600 | ..... | ..... | 1,000 | ..... | ..... |
| Totals | | $41,920 | $520,755 | $542,851 | $601,549 | $253,157 | $1,673,487 | $16,087,299 |

*Includes doomage, $24,630.

TABLE 13—*Continued.*

HILLSBOROUGH COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Amherst | 223 | *a* $700 | ..... | $848,695 | $1,050,106 | $19,355.93 | $1.80 |
| Antrim | 370 | ..... | $60,400 | 731,720 | 1,029,910 | 21,864.33 | 2.05 |
| Bedford | 327 | ..... | ..... | 915,533 | 1,074,352 | 17,951.06 | 1.61 |
| Bennington | 201 | *a* 20,000 | 286,950 | 287,015 | 808,127 | 10,422.79 | 1.24 |
| Brookline | 158 | ..... | 8,056 | 430,577 | 506,802 | 8,171.43 | 1.55 |
| Deering | 104 | ..... | ..... | 243,260 | 284,575 | 5,928.16 | 2.01 |
| Francestown | 147 | *a* 1,000 | 3,725 | 289,174 | 404,061 | 8,575.25 | 2.05 |
| Goffstown | 662 | ..... | 166,000 | 1,443,944 | 1,838,067 | 30,513.88 | 1.58 |
| Greenfield | 131 | ..... | 6,400 | 297,257 | 410,805 | 9,094.62 | 2.15 |
| Greenville | 348 | ..... | 290,035 | 446,992 | 1,006,630 | 16,298.76 | 1.55 |
| Hancock | 200 | ..... | 3,250 | 435,735 | 549,579 | 11,719.37 | 2.06 |
| Hillsborough | 649 | *d* 15,000 | 173,550 | 1,060,880 | 1,545,091 | 37,332.92 | 2.33 |
| Hollis | 225 | † 55 | 8,900 | 708,745 | 856,852 | 14,159.63 | 1.60 |
| Hudson | 400 | ..... | 21,600 | 1,011,185 | 1,152,209 | 23,844.18 | 2.00 |
| Litchfield | 87 | *a-b* 23,000 | ..... | 257,186 | 368,774 | 3,689.84 | 1.00 |
| Lyndeborough | 172 | ..... | 1,525 | 361,330 | 460,526 | 9,324.26 | 1.95 |
| Manchester | 22,695 | *a* 650,000 | *18,774,446 | 51,213,634 | 83,106,866 | 1,362,162.72 | 1.58 |
| Mason | 85 | ..... | ..... | 275,126 | 334,311 | 5,457.22 | 1.58 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Merrimack | 356 | | ..... | 185,314 | 826,360 | 1,386,581 | 21,510.72 | 1.50 |
| Milford | 1,027 | | ..... | 270,850 | 2,407.316 | 3,190,508 | 65,487.19 | 2.05 |
| Mont Vernon | 102 | | ..... | ..... | 487,670 | 547,971 | 8,425.61 | 1.50 |
| Nashua | 9,200 | | ..... | 7,224,308 | 12,523,947 | 25,321,088 | 497,846.39 | 2.00 |
| New Boston | 283 | | ..... | 17,260 | 694,192 | 922,070 | 17,154.10 | 1.80 |
| New Ipswich | 223 | | ..... | 206,400 | 702,185 | 1,077,232 | 13,372.78 | 1.20 |
| Pelham | 239 | *d* | 2,189 | 2,300 | 598,080 | 718,284 | 10,246.69 | 1.36 |
| Peterborough | 731 | | ..... | 186,400 | 1,739.597 | 2,448,455 | 43,575.42 | 1.72 |
| Sharon | 33 | | ..... | ..... | 142.361 | 164,230 | 4,270.29 | 2.56 |
| Temple | 82 | | ..... | ..... | 238.855 | 303,797 | 4,876.19 | 1.55 |
| Weare | 379 | | ..... | ..... | 824.520 | 1,066,999 | 19.419.38 | 1.75 |
| Wilton | 453 | | ..... | 67,700 | 1,040,365 | 1,441,208 | 28.289.45 | 1.90 |
| Windsor | 5 | | ..... | ..... | 46.677 | 50.042 | 765.66 | 1.51 |
| Totals | 40,297 | | $711,944 | $27,965,369 | $83.530,113 | $135,426,108 | $2,351,106.22 | $1.68 |

†Fur-bearing animals.
*Includes $3,643,605 exempt from city taxes.

TABLE 13—*Continued.*

HILLSBOROUGH COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Amherst ..... | 223 | *a* $700 | ..... | $848,695 | $1,050,106 | $19,355.93 | $1.80 |
| Antrim ..... | 370 | ..... | $60,400 | 731,720 | 1,029,910 | 21,864.33 | 2.05 |
| Bedford ..... | 327 | ..... | ..... | 915,533 | 1,074,352 | 17,951.06 | 1.61 |
| Bennington ..... | 201 | *a* 20,000 | 286,950 | 287,015 | 808,127 | 10,422.79 | 1.24 |
| Brookline ..... | 158 | ..... | 8,056 | 430,577 | 506,802 | 8,171.43 | 1.55 |
| Deering ..... | 104 | ..... | ..... | 243,260 | 284,575 | 5,928.16 | 2.01 |
| Francestown ..... | 147 | *a* 1,000 | 3,725 | 289,174 | 404,061 | 8,575.25 | 2.05 |
| Goffstown ..... | 662 | ..... | 166,000 | 1,443,944 | 1,838,067 | 30,513.88 | 1.58 |
| Greenfield ..... | 131 | ..... | 6,400 | 297,257 | 410,805 | 9,094.62 | 2.15 |
| Greenville ..... | 348 | ..... | 290,035 | 446,992 | 1,006,630 | 16,298.76 | 1.55 |
| Hancock ..... | 200 | ..... | 3,250 | 435,735 | 549,579 | 11,719.37 | 2.06 |
| Hillsborough ..... | 649 | *d* 15,000 | 173,550 | 1,060,880 | 1,545,091 | 37,332.92 | 2.33 |
| Hollis.. ..... | 225 | † 55 | 8,900 | 708,745 | 856,852 | 14,159.63 | 1.60 |
| Hudson ..... | 400 | ..... | 21,600 | 1,011,185 | 1,152,209 | 23,844.18 | 2.00 |
| Litchfield ..... | 87 | *a-b* 23,000 | ..... | 257,186 | 368,774 | 3,689.84 | 1.00 |
| Lyndeborough ..... | 172 | ..... | 1,525 | 361,330 | 460,526 | 9,324.26 | 1.95 |
| Manchester ..... | 22,695 | *a* 650,000 | *18,774,446 | 51,213,634 | 83,106,866 | 1,362,162.72 | 1.58 |
| Mason ..... | 85 | ..... | ..... | 275,126 | 334,311 | 5,457.22 | 1.58 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Merrimack | 356 | | ..... | 185,314 | 826,360 | 1,386,581 | 21,510.72 | 1.50 |
| Milford | 1,027 | | ..... | 270,850 | 2,407.316 | 3,190,508 | 65,487.19 | 2.05 |
| Mont Vernon | 102 | | ..... | ..... | 487,670 | 547,971 | 8,425.61 | 1.50 |
| Nashua | 9,200 | | ..... | 7,224,308 | 12,523,947 | 25,321,088 | 497,846.39 | 2.00 |
| New Boston | 283 | | ..... | 17,260 | 694,192 | 922,070 | 17,154.10 | 1.80 |
| New Ipswich | 223 | | ..... | 206,400 | 702,185 | 1,077,232 | 13,372.78 | 1.20 |
| Pelham | 239 | *d* | 2,189 | 2,300 | 598,080 | 718,284 | 10,246.69 | 1.36 |
| Peterborough | 731 | | ..... | 186,400 | 1,739.597 | 2,448,455 | 43,575.42 | 1.72 |
| Sharon | 33 | | ..... | ..... | 142.361 | 164,230 | 4,270.29 | 2.56 |
| Temple | 82 | | ..... | ..... | 238.855 | 303,797 | 4,876.19 | 1.55 |
| Weare | 379 | | ..... | ..... | 824.520 | 1,066,999 | 19.419.38 | 1.75 |
| Wilton | 453 | | ..... | 67,700 | 1,040,365 | 1,441,208 | 28.289.45 | 1.90 |
| Windsor | 5 | | ..... | ..... | 46.677 | 50.042 | 765.66 | 1.51 |
| Totals | 40,297 | | $711,944 | $27,965,369 | $83,530,113 | $135,426,108 | $2,351,106.22 | $1.68 |

†Fur-bearing animals.
*Includes $3,643,605 exempt from city taxes.

TABLE 13—*Continued.*

CHESHIRE COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Alstead | 273 | $33,925 | $124.26 | .. | ..... | ..... | 31 | $3,298 | $106.38 | 320 | $27,344 | $85.45 |
| Chesterfield | 246 | 28,815 | 117.13 | 5 | $725 | $145.00 | 6 | 535 | 89.16 | 464 | 27,900 | 60.12 |
| Dublin | 131 | 16,765 | 127.97 | .. | ..... | ..... | 4 | 500 | 125.00 | 130 | 8,590 | 66.07 |
| Fitzwilliam | 138 | 21,270 | 154.13 | 2 | 350 | 175.00 | 2 | 175 | 87.50 | 216 | 10,965 | 50.76 |
| Gilsum | 132 | 12,506 | 94.74 | 4 | 450 | 112.50 | 9 | 864 | 96.00 | 95 | 4,737 | 49.86 |
| Harrisville | 130 | 18,140 | 139.50 | 2 | 150 | 75.00 | 2 | 275 | 137.50 | 89 | 5,705 | 64.10 |
| Hinsdale | 241 | 30,285 | 125.66 | 4 | 475 | 118.75 | 2 | 250 | 125.00 | 337 | 18,030 | 53.50 |
| Jaffrey | 332 | 32,078 | 96.62 | 2 | 100 | 50.00 | 10 | 680 | 68.00 | 368 | 21,266 | 57.78 |
| Keene | 671 | 82,032 | 122.25 | .. | ..... | ..... | 12 | 1,580 | 131.66 | 648 | 39,700 | 61.26 |
| Marlborough | 167 | 20,270 | 120.11 | .. | ..... | ..... | 6 | 440 | 73.33 | 211 | 10,832 | 51.33 |
| Marlow | 108 | 11,298 | 104.61 | .. | ..... | ..... | 22 | 2,526 | 114.81 | 105 | 6,220 | 59.23 |
| Nelson | 60 | 6,505 | 108.41 | .. | ..... | ..... | 4 | 400 | 100.00 | 76 | 5,155 | 67.82 |
| Richmond | 119 | 13,750 | 115.54 | 1 | 175 | 175.00 | ... | ..... | ..... | 94 | 5,285 | 56.22 |
| Rindge | 164 | 18,225 | 111.13 | 2 | 250 | 125.00 | ... | ..... | ..... | 277 | 20,025 | 72.29 |
| Roxbury | 24 | 2,155 | 89.79 | .. | ..... | ..... | ... | ..... | ..... | 18 | 926 | 51.44 |
| Stoddard | 74 | 8,410 | 113.64 | 1 | 60 | 60.00 | 10 | 1,035 | 103.50 | 88 | 4,932 | 56.04 |
| Sullivan | 117 | 13,345 | 114.05 | 2 | 325 | 162.50 | 4 | 425 | 106.15 | 171 | 8,720 | 50.99 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Surry ..... | 117 | 11,310 | 96.66 | .. | ..... | ..... | 6 | 525 | 87.50 | 174 | 10,260 | 58.95 |
| Swanzey ..... | 367 | 38,375 | 104.56 | .. | ..... | ..... | 2 | 250 | 125.00 | 404 | 20,850 | 51.60 |
| Troy ..... | 128 | 15,630 | 120.11 | .. | ..... | ..... | 2 | 275 | 137.50 | 171 | 10,065 | 58.85 |
| Walpole ..... | 480 | 54,007 | 112.51 | 5 | 1,060 | 212.00 | 12 | 1,188 | 99.00 | 853 | 51,364 | 60.21 |
| Westmoreland ..... | 243 | 25,085 | 103.23 | 10 | 1,300 | 130.00 | 13 | 980 | 75.38 | 774 | 36,140 | 46.69 |
| Winchester ..... | 368 | 40,600 | 110.32 | 7 | 700 | 100.00 | 20 | 2,290 | 114.50 | 565 | 28,010 | 49.57 |
| Totals ..... | 4,830 | $554,781 | $114.81 | 47 | $6,120 | $130.21 | 179 | $18,491 | $103.30 | 6,648 | $383,021 | $57.61 |

TABLE 13—*Continued.*

CHESHIRE COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Alstead .... | 74 | $5,326 | $71.97 | 137 | $1,536 | $11.21 | 28 | $572 | $20.42 | 521 | $536 | ... | $7,175 |
| Chesterfield. | 90 | 4,810 | 53.33 | 14 | 95 | 6.78 | ... | ..... | ..... | ..... | 996 | ... | 11,125 |
| Dublin .... | 24 | 1,150 | 47.91 | 34 | 201 | 5.91 | 17 | 335 | 19.70 | 1,623 | 1,623 | ... | 18,860 |
| Fitzwilliam. | 40 | 1,350 | 33.75 | 5 | 25 | 5.00 | 5 | 103 | 20.60 | 2,138 | 1,814 | 39 | 15,225 |
| Gilsum .... | 45 | 1,809 | 40.20 | 28 | 115 | 4.10 | ... | ..... | ..... | 159 | 132 | 10 | 3,033 |
| Harrisville . | 17 | 720 | 42.35 | 6 | 25 | 4.16 | ... | ..... | ..... | ..... | ..... | ... | 13,450 |
| Hinsdale ... | 40 | 1,670 | 41.75 | 24 | 72 | 3.00 | 13 | 300 | 23.07 | ..... | 97 | 78 | 32,175 |
| Jaffrey .... | 21 | 1,315 | 62.61 | 83 | 644 | 7.75 | 26 | 288 | 11.07 | ..... | 295 | ... | 28,010 |
| Keene ..... | 98 | 4,855 | 49.54 | 101 | 531 | 5.25 | 34 | 740 | 21.76 | ..... | ..... | ... | 192,950 |
| Marlborough | 35 | 1,840 | 52.57 | 57 | 380 | 6.66 | 5 | 80 | 16.00 | 530 | 526 | 46 | 14,464 |
| Marlow .... | 48 | 2,500 | 52.08 | 32 | 222 | 6.93 | ... | ..... | ..... | ..... | 84 | ... | 3,534 |
| Nelson .... | 14 | 865 | 61.78 | 117 | 683 | 5.83 | ... | ..... | ..... | 445 | 238 | 7 | 2,600 |
| Richmond .. | 11 | 715 | 65.00 | 1 | 5 | 5.00 | ... | ..... | ..... | 1,566 | 1,516 | 26 | 6,820 |
| Rindge .... | 32 | 1,885 | 58.90 | 60 | 600 | 10.00 | 13 | 175 | 13.46 | ..... | 1,200 | ... | 16,725 |
| Roxbury ... | 8 | 410 | 51.25 | .... | ..... | ..... | ... | ..... | ..... | 30 | 30 | 2 | 400 |
| Stoddard .. | 17 | 885 | 52.05 | 90 | 702 | 7.80 | 3 | 40 | 13.33 | ..... | 205 | ... | 1,300 |
| Sullivan ... | 24 | 1,015 | 42.29 | 107 | 668 | 6.25 | 10 | 165 | 16.50 | 38 | 38 | ... | 3,180 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Surry ..... | 44 | 2,150 | 48.86 | 3 | 10 | 3.33 | ... | ..... | ..... | 842 | 858 | 15 | 2,400 |
| Swanzey ... | 72 | 2,755 | 38.26 | 53 | 315 | 5.94 | 6 | 160 | 26.66 | 1,930 | 1,747 | 68 | 20,025 |
| Troy ..... | 1 | 50 | 50.00 | 9 | 45 | 5.00 | 3 | 75 | 25.00 | 865 | 475 | 28 | 6,175 |
| Walpole ... | 190 | 8,141 | 42.84 | 619 | 3,431 | 5.54 | 55 | 2,415 | 43.90 | 2,028 | 1,978 | 107 | 24,967 |
| Westmoreland ..... | 137 | 5,675 | 41.42 | 70 | 435 | 6.21 | 10 | 350 | 35.00 | 1,936 | 1,487 | 24 | 5,550 |
| Winchester . | 93 | 3,970 | 42.68 | 58 | 381 | 6.56 | 28 | 496 | 17.71 | ..... | 489 | ... | 26,335 |
| Totals . | 1,175 | $55,861 | $47.54 | 1,708 | $11,121 | $6.51 | 256 | $6,294 | $24.58 | 14,651 | $16,364 | 435 | $456,478 |

TABLE 13--*Continued.*

CHESHIRE COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber. Laws 1911, c. 82 | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand. at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Alstead | *a-b* | $1,878 | $7,850 | $400 | $3,000 | $10,980 | $3,165 | $15,416 |
| Chesterfield | *a-b* | 5,700 | 39,075 | 3,000 | 1,500 | 7,600 | 18,817 | 4,900 |
| Dublin | *a-b* | 2,090 | 5,010 | 3,030 | 6,649 | 1,000 | 56,389 | 19,300 |
| Fitzwilliam | *a-b* | 2,185 | 761 | 150 | 8,435 | 10,300 | 8,013 | 36,110 |
| Gilsum | *a* | 615 | 8,180 | ..... | 7,550 | 6,840 | 1,661 | 6,075 |
| Harrisville | *a-b* | 2,475 | 24,445 | ..... | 200 | 1,400 | 3,573 | 33,000 |
| Hinsdale | *a-b* | 1,625 | 4,862 | ..... | ..... | 14,900 | 52,252 | 85,700 |
| Jaffrey | *a* | 3,000 | 35,350 | 2,000 | 29,300 | 2,000 | 13,700 | 132,940 |
| Keene | *a* | 375 | ..... | 68,925 | 627,765 | 50,100 | 221,770 | 1,243,550 |
| Marlborough | | ..... | 6,900 | 11,930 | 17,130 | 7,800 | 45,576 | 52,050 |
| Marlow | *a* | 200 | ..... | ..... | 13,338 | 1,950 | 9,180 | 10,850 |
| Nelson | *a* | 160 | 1,755 | ..... | ..... | 5,400 | 7,340 | 1,850 |
| Richmond | *a* | 3,900 | 24,937 | ..... | 600 | ..... | 3,225 | 13,300 |
| Rindge | *b* | 400 | 18,586 | 58,549 | 8,304 | 4,150 | 3,337 | 13,250 |
| Roxbury | | ..... | 130 | 2,000 | ..... | ..... | ..... | ..... |
| Stoddard | *a-b* | 2,925 | ..... | 1,000 | ..... | 2,859 | 705 | 750 |
| Sullivan | *a* | 1,560 | 3,225 | ..... | 3,694 | 2,523 | 1,728 | 1,950 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Surry | *a* | 400 | 625 | ..... | 200 | ..... | 17,193 | 800 |
| Swanzey | *a-b* | 2,290 | 350 | 3,000 | 1,700 | 5,750 | 2,150 | 94,150 |
| Troy | *a* | 985 | 4,925 | 2,030 | 3,836 | 6,900 | 6,344 | 59,995 |
| Walpole | *a-b* | 4,410 | 570 | 7,200 | 9,731 | 12,000 | 6,299 | 142,005 |
| Westmoreland | *a* | 1,000 | 5,300 | ..... | 3,589 | 5,700 | 2,300 | 4,800 |
| Winchester | *a* | 6,750 | 6,650 | ..... | 28,240 | 14,000 | 16,873 | 319,249 |
| Totals | | $44,923 | $199,486 | $163,214 | $774,761 | $174,152 | $501,590 | $2,291,990 |

TABLE 13—*Continued.*

CHESHIRE COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Alstead | 219 | ..... | $6,500 | $575,492 | $693,413 | $12,643.78 | $1.76 |
| Chesterfield | 195 | *a-d-e* $27,100 | 7,150 | 874,520 | 1,056,763 | 16,241.44 | 1.50 |
| Dublin | 158 | ..... | 200 | 1,498,254 | 1,638,946 | 28,178.08 | 1.70 |
| Fitzwilliam | 275 | ..... | 24,740 | 732,258 | 863,929 | 21,716.26 | 2.45 |
| Gilsum | 118 | ..... | 1,000 | 199,233 | 247,960 | 7,178.88 | 2.80 |
| Harrisville | 220 | ..... | 60,350 | 540,905 | 703,413 | 11,694.60 | 1.60 |
| Hinsdale | 501 | ..... | 2,140,175 | 886,371 | 3,254,339 | 47,187.92 | 1.42 |
| Jaffrey | 609 | ..... | 194,000 | 1,245,291 | 1,740,257 | 42,984.17 | 2.40 |
| Keene | 2,912 | ..... | 637,680 | 7,876,987 | 10,999,440 | 204,150.95 | 1.80 |
| Marlborough | 373 | ..... | 59,500 | 622,328 | 864,246 | 19,154.39 | 2.13 |
| Marlow | 102 | ..... | 7,700 | 194,438 | 262,090 | 5,445.80 | 2.00 |
| Nelson | 60 | ..... | 4,400 | 269,040 | 300,991 | 4,619.96 | 1.50 |
| Richmond | 109 | ..... | 8,000 | 551,835 | 634,063 | 10,195.27 | 1.57 |
| Rindge | 171 | ..... | 575 | 1,027,425 | 1,189,511 | 18,184.67 | 1.50 |
| Roxbury | 19 | *a* 17,500 | ..... | 131,595 | 155,146 | 2,993.79 | 1.90 |
| Stoddard | 53 | *a* 4,050 | 100 | 263,821 | 290,920 | 4,469.99 | 1.50 |
| Sullivan | 70 | ..... | 3,100 | 172,200 | 215,338 | 4,972.51 | 2.24 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Surry | 72 | ..... | 200 | 195,380 | 242,311 | 4,311.75 | 1.72 |
| Swanzey | 521 | ..... | 98,800 | 1,059,346 | 1,346,263 | 27,092.48 | 1.93 |
| Troy | 365 | ..... | 223,200 | 581,855 | 915,960 | 18,689.80 | 1.96 |
| Walpole | 623 | ..... | ..... | 2,133,694 | 2,452,460 | 75,060.78 | 3.00 |
| Westmoreland | 169 | *e* 200 | 3,000 | 498,580 | 595,771 | 12,253.42 | 2.00 |
| Winchester | 746 | ..... | *308,733 | 1,384,333 | 2,174,099 | 43,294.88 | 1.92 |
| Totals | 8,660 | $48,850 | $3,789,103 | $23,515,181 | $32,837,629 | $642,715.57 | $1.90 |

*$104,633 exempt from local taxes.

TABLE 13—*Continued.*

SULLIVAN COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Acworth | 204 | $20,038 | $98.12 | 1 | $75 | $75.00 | 34 | $3,170 | $93.23 | 395 | $19,962 | $50.53 |
| Charlestown | 339 | 42,780 | 126.19 | 4 | 600 | 150.00 | 12 | 1,310 | 109.16 | 749 | 41,610 | 55.55 |
| Claremont | 696 | 81,015 | 116.40 | 7 | 1,300 | 182.85 | 24 | 2,910 | 121.25 | 1,181 | 59,495 | 50.37 |
| Cornish | 320 | 37,572 | 117.41 | 5 | 500 | 100.00 | 12 | 1,082 | 90.16 | 517 | 29,682 | 57.41 |
| Croydon | 135 | 16,775 | 124.25 | *62 | 6,200 | 100.00 | 34 | 3,460 | 101.76 | 222 | 10,200 | 45.94 |
| Goshen | 98 | 11,600 | 118.36 | .. | ..... | ..... | 24 | 2,415 | 100.62 | 155 | 7,160 | 46.19 |
| Grantham | 92 | 8,745 | 95.05 | .. | ..... | ..... | 20 | 2,325 | 116.25 | 116 | 5,370 | 46.29 |
| Langdon | 136 | 15,768 | 115.94 | 1 | 10 | 10.00 | 4 | 420 | 105.00 | 303 | 20,014 | 66.05 |
| Lempster | 139 | 15,460 | 111.22 | .. | ..... | ..... | 10 | 1,060 | 106.00 | 212 | 10,220 | 48.20 |
| Newport | 508 | 71,435 | 140.62 | .. | ..... | ..... | 56 | 5,046 | 90.10 | 464 | 24,079 | 51.89 |
| Plainfield | 244 | 40,291 | 165.12 | 2 | 275 | 137.50 | 66 | 7,459 | 113.01 | 650 | 33,691 | 51.83 |
| Springfield | 136 | 12,580 | 92.50 | 2 | 200 | 100.00 | 46 | 4,425 | 96.19 | 157 | 7,645 | 48.69 |
| Sunapee | 206 | 24,250 | 117.71 | .. | ..... | ..... | 32 | 3,610 | 112.81 | 271 | 13,280 | 49.00 |
| Unity | 213 | 23,605 | 110.82 | .. | ..... | ..... | 34 | 3,140 | 92.35 | 462 | 22,805 | 49.36 |
| Washington | 133 | 13,834 | 104.01 | 2 | 250 | 125.00 | 14 | 1,580 | 112.85 | 195 | 9,196 | 47.15 |
| Totals | 3,599 | $435,748 | $121.07 | 86 | $9,410 | $109.41 | 422 | $43,412 | $102.87 | 6,049 | $314,409 | $51.97 |

*Buffaloes.

TABLE 13—*Continued.*

SULLIVAN COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Acworth .... | 134 | $5,578 | $41.62 | 334 | $2,303 | $6.89 | 1 | $15 | $15.00 | 165 | $120 | 11 | $4,700 |
| Charlestown . | 235 | 11,430 | 48.63 | 168 | 1,180 | 7.02 | 3 | 52 | 14.00 | 2,694 | 2,016 | 74 | 30,020 |
| Claremont .. | 172 | 7,295 | 42.41 | 46 | 350 | 7.60 | 15 | 550 | 36.66 | 520 | 490 | 391 | 133,200 |
| Cornish ..... | 355 | 16,348 | 46.05 | 251 | 1,770 | 7.05 | 18 | 322 | 17.88 | 464 | 391 | 47 | 16,460 |
| Croydon .... | 67 | 2,410 | 35.97 | 165 | 1,230 | 7.45 | 2 | 40 | 20.00 | .... | ..... | 39 | 3,500 |
| Goshen ..... | 88 | 3,435 | 39.03 | 10 | 53 | 5.30 | 8 | 325 | 40.62 | 873 | 438 | 8 | 2,000 |
| Grantham .. | 53 | 2,620 | 47.54 | 167 | 1,051 | 6.29 | 2 | 30 | 15.00 | .... | ..... | 17 | 2,900 |
| Langdon .... | 75 | 4,205 | 56.06 | 107 | 964 | 9.00 | 6 | 173 | 28.83 | 2,575 | 2,318 | 5 | 1,960 |
| Lempster ... | 42 | 1,725 | 41.07 | 40 | 200 | 5.00 | 4 | 51 | 12.75 | 956 | 713 | 16 | 2,750 |
| Newport .... | 155 | 5,784 | 37.31 | 193 | 1,010 | 5.23 | 9 | 134 | 14.88 | .... | 244 | ... | 54,202 |
| Plainfield ... | 169 | 7,779 | 46.02 | 522 | 3,299 | 6.31 | 6 | 150 | 25.00 | 125 | 100 | 40 | 18,250 |
| Springfield .. | 37 | 1,925 | 52.02 | 83 | 547 | 6.59 | ... | ..... | ..... | 180 | 180 | 21 | 4,675 |
| Sunapee .... | 173 | 7,030 | 40.63 | 39 | 224 | 5.74 | 30 | 586 | 19.53 | 560 | 560 | 67 | 14,500 |
| Unity ..... | 94 | 3,805 | 40.47 | 15 | 120 | 8.00 | 5 | 127 | 25.40 | 587 | 448 | 12 | 2,800 |
| Washington . | 53 | 2,286 | 43.13 | 144 | 832 | 5.77 | 2 | 24 | 12.00 | 60 | 60 | 12 | 4,350 |
| Totals .. | 1,902 | $83,655 | $43.98 | 2,284 | $15,133 | $6.62 | 111 | $2,579 | $23.23 | 9,759 | $8,078 | 760 | $296,267 |

TABLE 13—*Continued.*

SULLIVAN COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Acworth | *a-b* $2,040 | $14,926 | ..... | $1,900 | $4,950 | $728 | $4,200 |
| Charlestown | *a-b* 3,050 | 4,600 | $500 | 24,900 | 11,400 | 86,671 | 70,430 |
| Claremont | ..... | 5,300 | 8,480 | 96,800 | 24,000 | 248,505 | 968,695 |
| Cornish | *a* 500 | 550 | 5,150 | 4,665 | 10,000 | 24,158 | 7,700 |
| Croydon | *a* 2,500 | 11,550 | ..... | 200 | ..... | 31,050 | 9,050 |
| Goshen | *a* 200 | 4,900 | ..... | ..... | 2,900 | 2,212 | 3,250 |
| Grantham | *a* 445 | 4,700 | ..... | 2,000 | 3,600 | 551 | 3,100 |
| Langdon | *a* 302 | 1,210 | ..... | 327 | 1,826 | 6,035 | ..... |
| Lempster | *a-b* 1,650 | 31,400 | 500 | ..... | ..... | 1,151 | 2,200 |
| Newport | *a* 1,400 | 18,150 | 4,600 | 64,150 | 14,000 | 32,410 | 422,663 |
| Plainfield | ..... | 6,450 | 9,100 | 6,113 | 12,050 | 75,128 | 7,300 |
| Springfield | *a* 3,350 | 22,990 | ..... | ..... | 3,250 | ..... | 2,000 |
| Sunapee | *b* 59,550 | 1,200 | ..... | 4,200 | 1,000 | 7,474 | 62,150 |
| Unity | *a* 2,000 | 8,020 | ..... | 1,000 | 2,500 | 500 | 200 |
| Washington | *a* 3,200 | 11,800 | ..... | 100 | 7,750 | 1,050 | 3,900 |
| Totals | $80,187 | $147,746 | $28,330 | $206,355 | $99,226 | $517,643 | $1,567,838 |

TABLE 13—*Continued.*

SULLIVAN COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|---|
| Acworth | 134 | | ..... | $3,450 | $276,400 | $359,605 | $9,258.12 | $2.50 |
| Charlestown | 470 | *c* | $30,000 | 57,550 | 889,600 | 1,298,299 | 33,040.77 | 2.47 |
| Claremont | 2,605 | | ..... | 1,648,900 | 4,818,700 | 8,081,985 | 162,228.80 | 2.00 |
| Cornish | 245 | *c* | 12,000 | 2,750 | 930,230 | 1,091,830 | 17,691.22 | 1.58 |
| Croydon | 97 | | ..... | 50 | 319,725 | 418,940 | 5,472.64 | 1.26 |
| Goshen | 91 | | ..... | ..... | 182,120 | 220,108 | 4,573.47 | 2.00 |
| Grantham | 81 | | ..... | ..... | 290,950 | 324,787 | 5,196.02 | 1.55 |
| Langdon | 81 | | ..... | 1,000 | 179,902 | 234,628 | 4,666.90 | 1.92 |
| Lempster | 119 | | ..... | 2,300 | 202,485 | 273,865 | 5,598.61 | 1.95 |
| Newport | 1,334 | *d* | 130,000 | 438,954 | 2,274,860 | 3,549,121 | 68,326.78 | 1.85 |
| Plainfield | 265 | *a-b* | 20,700 | ..... | 603,912 | 839,997 | 15,397.94 | 1.77 |
| Springfield | 133 | | ..... | 600 | 413,445 | 474,562 | 8,808.11 | 1.80 |
| Sunapee | 301 | *c* | 5,000 | 32,700 | 1,188,990 | 1,425,304 | 25,830.27 | 1.77 |
| Unity | 147 | | ..... | ..... | 269,875 | 338,445 | 6,453.69 | 1.81 |
| Washington | 98 | | ..... | ..... | 249,618 | 302,080 | 5,633.44 | 1.80 |
| Totals | 6,201 | | $197,700 | $2,188,254 | $13,090,812 | $19,233,556 | $378,176.78 | $1.90 |

TABLE 13—*Continued.*

GRAFTON COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Alexandria | 139 | $16,180 | $116.40 | 2 | $400 | $200.00 | 50 | $5,140 | $102.80 | 221 | $9,360 | $42.35 |
| Ashland | 194 | 27,142 | 139.90 | .. | .... | ..... | 16 | 1,765 | 110.31 | 161 | 8,680 | 53.91 |
| Bath | 348 | 41,275 | 118.60 | .. | .... | ..... | 6 | 695 | 115.83 | 1,037 | 54,640 | 52.69 |
| Benton | 63 | 8,560 | 135.87 | 1 | 20 | 20.00 | 2 | 150 | 75.00 | 222 | 10,146 | 45.70 |
| Bethlehem | 350 | 43,203 | 123.43 | .. | .... | ..... | 10 | 826 | 82.60 | 650 | 37,256 | 57.31 |
| Bridgewater | 65 | 7,250 | 111.53 | 2 | 380 | 190.00 | 18 | 1,936 | 107.55 | 83 | 3,924 | 47.25 |
| Bristol | 234 | 30,865 | 131.90 | .. | .... | ..... | 20 | 1,825 | 91.25 | 275 | 12,990 | 47.23 |
| Campton | 265 | 27,695 | 104.50 | 1 | 75 | 75.00 | 30 | 3,389 | 112.96 | 318 | 15,363 | 48.31 |
| Canaan | 347 | 34,830 | 100.37 | 3 | 350 | 116.66 | 18 | 1,675 | 93.05 | 689 | 30,790 | 44.68 |
| Dorchester | 75 | 8,308 | 110.77 | .. | .... | ..... | 4 | 350 | 87.50 | 130 | 6.373 | 49.02 |
| Easton | 91 | 11,975 | 131.59 | 2 | 275 | 137.50 | 11 | 1,265 | 115.00 | 129 | 7,675 | 59.49 |
| Ellsworth | 10 | 965 | 96.50 | .. | .... | ..... | 8 | 835 | 104.37 | 20 | 790 | 39.50 |
| Enfield | 312 | 39,060 | 125.19 | 2 | 300 | 150.00 | 18 | 1,900 | 105.55 | 628 | 32,610 | 51.92 |
| Franconia | 125 | 17,835 | 142.68 | .. | .... | ..... | ... | ..... | ..... | 232 | 14,535 | 62.65 |
| Grafton | 202 | 25,570 | 126.58 | 3 | 600 | 200.00 | 45 | 4,025 | 89.44 | 310 | 16,148 | 52.09 |
| Groton | 62 | 6,401 | 103.25 | .. | .... | ..... | 28 | 3,266 | 116.64 | 103 | 4,810 | 46.69 |
| Hanover | 368 | 47,680 | 129.56 | 2 | 270 | 135.00 | 14 | 1,266 | 90.42 | 635 | 30,982 | 48.79 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Haverhill ..... | 735 | 88,760 | 120.76 | 10 | 1,350 | 135.00 | 10 | 1,000 | 100.00 | 1,940 | 117,865 | 60.75 |
| Hebron ..... | 60 | 7,520 | 125.33 | 1 | 150 | 150.00 | 6 | 674 | 112.33 | 127 | 5,932 | 46.70 |
| Holderness ..... | 160 | 18,731 | 117.06 | 4 | 600 | 150.00 | 19 | 1,885 | 99.21 | 257 | 12,969 | 50.46 |
| Landaff ..... | 158 | 19,753 | 125.01 | 2 | 150 | 75.00 | 8 | 795 | 99.37 | 506 | 26,425 | 52.25 |
| Lebanon ..... | 622 | 81,590 | 131.17 | 4 | 400 | 100.00 | 20 | 2,184 | 109.20 | 1,148 | 60,830 | 52.98 |
| Lincoln ..... | 107 | 17,110 | 159.90 | 2 | 50 | 25.00 | ... | ..... | ..... | 21 | 1,070 | 50.95 |
| Lisbon ..... | 562 | 67,878 | 120.77 | .. | .... | ..... | 8 | 850 | 106.25 | 1,216 | 67,955 | 55.88 |
| Littleton ..... | 724 | 87,149 | 120.37 | 1 | 50 | 50.00 | 8 | 675 | 84.37 | 1,588 | 85,679 | 53.95 |
| Livermore ..... | 20 | 1,500 | 75.00 | .. | .... | ..... | ... | ..... | ..... | 3 | 200 | 66.66 |
| Lyman ..... | 165 | 18,628 | 112.89 | 1 | 100 | 100.00 | 8 | 670 | 83.75 | 607 | 27,652 | 45.55 |
| Lyme ..... | 307 | 36,555 | 119.07 | 1 | 50 | 50.00 | 12 | 1,400 | 116.66 | 808 | 38,525 | 47.67 |
| Monroe ..... | 207 | 24,372 | 117.73 | 2 | 300 | 150.00 | ... | ..... | ..... | 648 | 36,098 | 55.70 |
| Orange ..... | 57 | 6,210 | 108.94 | .. | .... | ..... | 18 | 1,610 | 89.44 | 94 | 4,485 | 47.71 |
| Orford ..... | 294 | 35,850 | 121.93 | 2 | 200 | 100.00 | 12 | 1,325 | 110.41 | 816 | 48,040 | 58.87 |
| Piermont ..... | 264 | 32,795 | 124.22 | .. | .... | ..... | 6 | 600 | 100.00 | 836 | 56,005 | 66.99 |
| Plymouth ..... | 267 | 37,924 | 142.02 | 2 | 450 | 225.00 | 32 | 4,152 | 129.74 | 343 | 20,260 | 59.06 |
| Rumney ..... | 230 | 25,145 | 109.32 | .. | .... | ..... | 30 | 3,040 | 101.33 | 358 | 19,214 | 53.67 |
| Thornton ..... | 264 | 38,602 | 146.21 | 5 | 325 | 65.00 | 28 | 2,605 | 93.03 | 180 | 9,391 | 52.17 |
| Warren ..... | 188 | 19,858 | 105.62 | 3 | 115 | 35.00 | 20 | 1,910 | 95.50 | 260 | 15,435 | 59.36 |
| Waterville ..... | 50 | 8,150 | 163.00 | .. | .... | ..... | ... | ..... | ..... | 10 | 450 | 45.00 |
| Wentworth ..... | 167 | 19,158 | 114.71 | 1 | 15 | 15.00 | 26 | 2,995 | 115.19 | 346 | 17,030 | 49.21 |
| Woodstock ..... | 241 | 35,926 | 149.07 | .. | .... | ..... | 4 | 400 | 100.00 | 106 | 5,005 | 47.21 |
| Totals ..... | 9,099 | $1,123,958 | $123.52 | 59 | $6,975 | $118.22 | 573 | $59,078 | $103.10 | 18,061 | $973,587 | $53.91 |

TABLE 13—*Continued.*

GRAFTON COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Alexandria . | 139 | $8,218 | $59.12 | 69 | $500 | $7.24 | 15 | $262 | $17.46 | 291 | $240 | 17 | $3,260 |
| Ashland ... | 9 | 420 | 46.66 | 48 | 240 | 5.00 | ... | ..... | ..... | 2,121 | 1,942 | 99 | 24,550 |
| Bath ..... | 507 | 21,370 | 42.14 | 328 | 2,450 | 7.46 | 41 | 568 | 13.85 | 469 | 361 | 50 | 14,050 |
| Benton .... | 37 | 1,100 | 29.72 | 20 | 104 | 5.20 | ... | ..... | ..... | ..... | ..... | 9 | 2,676 |
| Bethlehem . | 31 | 1,472 | 47.48 | 125 | 899 | 7.19 | 22 | 698 | 31.72 | ..... | 476 | 62 | 24,760 |
| Bridgewater | 44 | 1,680 | 38.18 | 30 | 143 | 4.76 | 1 | 12 | 12.00 | 541 | 500 | 7 | 2,280 |
| Bristol .... | 69 | 3,155 | 45.72 | 44 | 206 | 4.68 | 21 | 260 | 12.38 | 145 | 102 | 126 | 30,265 |
| Campton .. | 92 | 4,087 | 44.42 | 135 | 961 | 7.11 | 17 | 330 | 19.41 | ..... | ..... | .... | 9,150 |
| Canaan .... | 125 | 4,445 | 35.56 | 46 | 300 | 6.52 | 11 | 165 | 15.00 | 100 | 75 | 51 | 12,375 |
| Dorchester . | 20 | 752 | 37.60 | 45 | 252 | 5.60 | ... | ..... | ..... | 320 | 320 | .... | 635 |
| Easton .... | 35 | 1,845 | 52.71 | 15 | 150 | 10.00 | 10 | 128 | 12.80 | ..... | ..... | 7 | 1,475 |
| Ellsworth . | 7 | 445 | 63.57 | 19 | 95 | 5.00 | ... | ..... | ..... | ..... | ..... | 1 | 200 |
| Enfield .... | 104 | 4,690 | 45.09 | 143 | 845 | 5.90 | 2 | 40 | 20.00 | 635 | 485 | .... | 11,725 |
| Franconia . | 28 | 1,430 | 51.07 | .... | ..... | .... | 1 | 20 | 20.00 | ..... | ..... | .... | 12,925 |
| Grafton ... | 96 | 5,195 | 54.11 | 114 | 989 | 8.67 | 5 | 75 | 15.00 | 807 | 707 | 23 | 4,595 |
| Groton .... | 21 | 896 | 42.66 | 28 | 152 | 5.42 | ... | ..... | ..... | ..... | 10 | 2 | 600 |
| Hanover ... | 345 | 11,424 | 33.11 | 146 | 734 | 5.02 | 5 | 130 | 26.00 | 466 | 394 | 150 | 35,940 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Haverhill .. | 554 | 24,550 | 44.31 | 228 | 2,017 | 8.84 | 69 | 1,593 | 23.08 | ..... | 770 | 261 | 63,747 |
| Hebron .... | 61 | 3,004 | 49.24 | 108 | 610 | 5.46 | 2 | 50 | 25.00 | 71 | 70 | 10 | 3,500 |
| Holderness . | 38 | 1,710 | 45.00 | 31 | 250 | 8.06 | 42 | 668 | 16.00 | 1,200 | 954 | 66 | 22,650 |
| Landaff .... | 54 | 2,607 | 48.27 | 42 | 368 | 8.76 | 10 | 264 | 26.40 | 30 | 30 | 17 | 5,505 |
| Lebanon ... | 117 | 4,791 | 40.94 | 420 | 2,752 | 6.55 | 20 | 419 | 20.95 | 426 | 476 | 346 | 112,295 |
| Lincoln .... | .... | ..... | ..... | .... | ..... | .... | 25 | 375 | 15.00 | ..... | ..... | 35 | 17,020 |
| Lisbon .... | 228 | 12,201 | 53.51 | 395 | 2,836 | 7.16 | 60 | 710 | 11.83 | ..... | ..... | .... | 41,960 |
| Littleton .. | 83 | 3,630 | 43.73 | 99 | 934 | 9.43 | 36 | 575 | 15.96 | ..... | 50 | .... | 82,621 |
| Livermore . | .... | ..... | ..... | .... | ..... | .... | 3 | 45 | 15.00 | ..... | ..... | .... | ..... |
| Lyman .... | 67 | 2,783 | 41.53 | 43 | 247 | 5.74 | 4 | 57 | 14.25 | 75 | 75 | 8 | 2,400 |
| Lyme ..... | 283 | 10,915 | 38.56 | 339 | 2,195 | 6.47 | 24 | 555 | 23.12 | 1,854 | 1,385 | .... | 13,315 |
| Monroe .... | 303 | 15,060 | 49.70 | 276 | 2,170 | 7.86 | 35 | 748 | 21.37 | ..... | 298 | .... | 5,834 |
| Orange .... | 22 | 790 | 35.90 | 66 | 320 | 4.84 | ... | ..... | ..... | 158 | 158 | 7 | 1,305 |
| Orford .... | 162 | 9,470 | 58.45 | 94 | 545 | 5.79 | 25 | 490 | 19.60 | 200 | 100 | 37 | 8,550 |
| Piermont .. | 163 | 7,606 | 46.66 | 210 | 1,082 | 5.15 | 49 | 880 | 17.96 | 957 | 926 | 19 | 5,050 |
| Plymouth .. | 48 | 2,182 | 45.45 | 97 | 612 | 6.30 | 34 | 602 | 17.70 | 1,066 | 940 | .... | 40,878 |
| Rumney ... | 63 | 3,962 | 62.88 | 25 | 130 | 5.20 | 3 | 48 | 16.00 | 395 | 394 | 66 | 15,550 |
| Thornton .. | 24 | 1,125 | 46.87 | 78 | 406 | 5.20 | 9 | 173 | 19.22 | ..... | ..... | 25 | 8,165 |
| Warren .... | 46 | 2,045 | 44.45 | 57 | 328 | 5.75 | 2 | 38 | 19.00 | 258 | 308 | .... | 5,450 |
| Waterville . | 1 | 45 | 45.00 | .... | ..... | .... | 1 | 20 | 20.00 | ..... | ..... | .... | 1,785 |
| Wentworth. | 45 | 1,922 | 42.71 | 68 | 333 | 4.89 | 10 | 180 | 18.00 | 82 | 53 | 14 | 3,200 |
| Woodstock . | 6 | 225 | 37.50 | 32 | 160 | 5.00 | 13 | 130 | 10.00 | ..... | ..... | 63 | 12,650 |
| Totals . | 4,077 | $183,247 | $44.94 | 4,063 | $27.315 | $6.72 | 627 | $11,308 | $18.03 | 12,667 | $12,599 | 1,578 | $664,891 |

TABLE 13—*Continued.*

GRAFTON COUNTY.

| Towns. | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand. at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Alexandria | *a-b* | $3,370 | $1,700 | ..... | ..... | $3,530 | $430 | $13,100 |
| Ashland | *a-b* | 6,275 | 10,900 | $2,650 | $1,000 | 11,000 | 18,191 | 165,173 |
| Bath | *a* | 1,205 | 1,240 | ..... | 4,361 | 3,505 | 5,812 | 25,700 |
| Benton | *a* | 850 | 150 | ..... | 300 | 1,000 | 344 | ..... |
| Bethlehem | *a* | 1,102 | 270 | 1,400 | 2,800 | 3,300 | 966 | 31,300 |
| Bridgewater | *a-b* | 3,900 | 12,400 | 60 | 1,000 | ..... | 732 | ..... |
| Bristol | *a-b* | 3,275 | 9,000 | 9,600 | 31,200 | 3,800 | 26,387 | 129,304 |
| Campton | *a* | 8,050 | 29,100 | ..... | 1,400 | 6,125 | 24,096 | 40,975 |
| Canaan | *a-b* | 2,115 | 1,668 | 3,250 | 200 | 7,600 | 14,972 | 33,350 |
| Dorchester | *a* | 1,185 | ..... | ..... | ..... | 1,300 | 372 | 995 |
| Easton | *a* | 900 | 28,675 | 4,454 | 2,678 | 2,375 | 920 | 3,000 |
| Ellsworth | | ..... | 6,250 | ..... | ..... | ..... | ..... | ..... |
| Enfield | *b* | 575 | 2,235 | ..... | 3,200 | 14,760 | 1,550 | 115,295 |
| Franconia | *a* | 550 | 20,650 | ..... | 4,550 | 3,000 | 82,416 | 13,725 |
| Grafton | *a* | 3,590 | 13,145 | ..... | 963 | 4,430 | 6,472 | 15,950 |
| Groton | *a* | 1,320 | 9,346 | ..... | ..... | 2,000 | ..... | 592 |
| Hanover | *a-b* | 1,580 | 5,196 | 10,900 | 32,170 | 10,160 | 82,902 | 81,574 |
| Haverhill | *a* | 3,395 | 4,633 | 6,385 | 19,130 | 18,020 | 55,351 | 232,440 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Hebron | *a-b* | 1,830 | 3,000 | ..... | 200 | 720 | 530 | 2,000 |
| Holderness | *a-b* | 15,350 | 3,300 | ..... | 400 | 2,950 | 29,053 | 10,600 |
| Landaff | | ..... | 900 | ..... | 800 | 2,375 | 700 | 57,350 |
| Lebanon | *a-b* | 1,550 | 1,400 | 11,245 | 81,083 | 17,000 | 145,457 | 606,336 |
| Lincoln | | ..... | 63,996 | 112,000 | 1,000 | ..... | 2,912,776 | 173,611 |
| Lisbon | | ..... | 1,660 | ..... | 2,884 | 5,000 | 33,837 | 173,582 |
| Littleton | | ..... | 18,336 | 7,028 | 35,666 | 22,600 | 13,512 | 358,557 |
| Livermore | | ..... | ..... | ..... | ..... | ..... | ..... | 35,953 |
| Lyman | *a* | 425 | 300 | ..... | ..... | 3,300 | ..... | 3,450 |
| Lyme | *a* | 1,525 | ..... | ..... | ..... | 8,775 | 20,810 | 24,400 |
| Monroe | *a* | 656 | 2,150 | ..... | 7,450 | 3,474 | 10,960 | 3,050 |
| Orange | *a* | 3,855 | 7,650 | ..... | ..... | 500 | 725 | 300 |
| Orford | *a-b* | 1,300 | ..... | 1,000 | ..... | 4,825 | 12,995 | 20,600 |
| Piermont | *a-b* | 800 | 6,630 | ..... | ..... | 1,500 | 2,400 | 8,550 |
| Plymouth | *a* | 200 | 21,740 | 22,500 | 26,100 | ..... | 68,372 | 121,184 |
| Rumney | *a* | 1,680 | 13,270 | ..... | 3,000 | 9,140 | 2,730 | 49,921 |
| Thornton | *a* | 11,050 | 40,470 | ..... | ..... | 3,000 | 100 | 7,500 |
| Warren | *a* | 3,800 | 2,676 | ..... | 966 | 1,000 | 1,452 | 34,736 |
| Waterville | *a* | 600 | 42,000 | ..... | ..... | ..... | ..... | 1,772 |
| Wentworth | *a* | 1,960 | 250 | ..... | 480 | 3,522 | 6,251 | 18,797 |
| Woodstock | *a* | 850 | 7,719 | 900 | ..... | 1,600 | 778 | 22,950 |
| Totals | | $90,668 | $394,005 | $193,373 | $264,981 | $187,186 | $3,585,351 | $2,637,672 |

TABLE 13—*Continued.*

GRAFTON COUNTY.

| Towns. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Alexandria | 156 | ..... | $3,070 | $272,220 | $337,450 | $8,073.45 | $2.30 |
| Ashland | 389 | ..... | 286,025 | 800,085 | 1,355,038 | 29,135.60 | 2.09 |
| Bath | 254 | *a* $1,250 | 43,100 | 607,880 | 825,957 | 17,724.92 | 2.08 |
| Benton | 53 | ..... | ..... | 152,920 | 177,320 | 2,517.55 | 1.36 |
| Bethlehem | 292 | *a* 46,500 | ..... | 1,763,850 | 1,957,778 | 36,856.40 | 1.85 |
| Bridgewater | 65 | ..... | ..... | 245,232 | 281,429 | 3,507.14 | 1.20 |
| Bristol | 403 | *a* 20,000 | 113,050 | 711,934 | 1,133,418 | 23,351.93 | 1.99 |
| Campton | 285 | ..... | 39,400 | 556,029 | 760,100 | 13,443.72 | 1.69 |
| Canaan | 395 | *a* 9,300 | 6,300 | 857,730 | 1,013,890 | 20,797.34 | 1.97 |
| Dorchester | 63 | ..... | 2,800 | 223,914 | 246,256 | 4,804.86 | 1.90 |
| Easton | 62 | ..... | ..... | 150,072 | 215,487 | 3,356.31 | 1.50 |
| Ellsworth | 16 | ..... | ..... | 107,165 | 116,745 | 1,859.04 | 1.56 |
| Enfield | 443 | ..... | 114,750 | 775,270 | 1,104,530 | 23,655.10 | 2.06 |
| Franconia | 141 | *a* 4,400 | 2,800 | 593,917 | 769,753 | 13,367.86 | 1.70 |
| Grafton | 174 | ..... | 6,545 | 448,400 | 552,969 | 9,306.09 | 1.62 |
| Groton | 79 | ..... | 1,400 | 164,440 | 193,233 | 5,220.70 | 2.62 |
| Hanover | 563 | *a* 3,300 | ..... | 2,943,568 | 3,290,010 | 58,854.02 | 1.75 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Haverhill | 1,059 | | ..... | 123,900 | 1,969,878 | 2,716,764 | 66,694.13 | 2.37 |
| Hebron | 63 | | *10 | 300 | 199,220 | 228,600 | 3,029.49 | 1.27 |
| Holderness | 205 | | ..... | 3,580 | 1,060,546 | 1,183,246 | 16,502.15 | 1.36 |
| Landaff | 172 | | ..... | 2,200 | 271,863 | 389,710 | 10,709.39 | 2.66 |
| Lebanon | 1,680 | *a* | 33,900 | 887,100 | 3,067,104 | 5,100,912 | 106,963.84 | 2.02 |
| Lincoln | 670 | | ..... | 466,562 | 645,766 | 4,411,336 | 27,808.01 | .60 |
| Lisbon | 700 | *a* | 43,000 | 79,100 | 1,461,133 | 1,989,586 | 56,211.00 | 2.82 |
| Littleton | 1,433 | *c* | 25,000 | ..... | 2,300,258 | 3,019,720 | 82,749.45 | 2.64 |
| Livermore | 16 | | ..... | 5,500 | 583,025 | 626,223 | 2,445.20 | .39 |
| Lyman | 102 | | ..... | 1,800 | 226,821 | 285,408 | 5,781.48 | 1.95 |
| Lyme | 258 | *a* | 700 | 6,500 | 655,085 | 813,915 | 15,416.64 | 1.83 |
| Monroe | 112 | *c* | 5,000 | 8,500 | 327,730 | 450,376 | 7,249.87 | 1.56 |
| Orange | 53 | | ..... | 6,450 | 132,215 | 166,073 | 2,680.50 | 1.55 |
| Orford | 223 | | ..... | 2,000 | 560,905 | 703,370 | 14,818.73 | 2.04 |
| Piermont | 177 | | ..... | 10,500 | 470,657 | 604,481 | 13,350.34 | 2.15 |
| Plymouth | 626 | | ..... | 51,000 | 1,421,462 | 1,840,558 | 41,908.89 | 2.20 |
| Rumney | 296 | | ..... | 23,500 | 493,901 | 655,485 | 14,357.23 | 2.10 |
| Thornton | 206 | | ..... | 400 | 265,539 | 385,851 | 9,865.73 | 2.45 |
| Warren | 197 | | ..... | 18,275 | 404,233 | 511,625 | 10,012.84 | 1.88 |
| Waterville | 62 | | ..... | ..... | 369,880 | 424,702 | 4,740.50 | 1.08 |
| Wentworth | 155 | | ..... | 2,150 | 270,728 | 345,502 | 7,220.04 | 2.00 |
| Woodstock | 276 | | †4,000 | 9,000 | 381,095 | 481,788 | 10,477.47 | 2.06 |
| Totals | 12,574 | | $196,360 | $2,327,557 | $28,913,670 | $41,666,594 | $806,824.95 | $1.88 |

*Fur-bearing animals.
†Lumber railroad.

TABLE 13—*Continued.*

COOS COUNTY.

| Towns. | Horses. | | | Asses and Mules. | | | Oxen. | | | Cows. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Berlin | 554 | $69,805 | $126.00 | .. | .... | ..... | .. | ..... | ..... | 297 | $10,545 | $35.50 |
| Carroll | 153 | 21,270 | 139.01 | 15 | $1,680 | $112.00 | .. | ..... | ..... | 206 | 12,245 | 59.44 |
| Clarksville | 153 | 16,986 | 101.01 | 1 | 20 | 20.00 | .. | ..... | ..... | 435 | 22,950 | 52.75 |
| Colebrook | 682 | 74,045 | 108.57 | 22 | 4,000 | 181.81 | .. | ..... | ..... | 1,436 | 90,175 | 62.79 |
| Columbia | 309 | 40,245 | 130.24 | .. | .... | ..... | .. | ..... | ..... | 731 | 44,585 | 60.99 |
| Dalton | 208 | 23,400 | 112.50 | 2 | 250 | 125.00 | 6 | $310 | $51.66 | 634 | 35,537 | 56.05 |
| Dummer | 153 | 20,700 | 135.29 | .. | .... | ..... | 4 | 425 | 106.25 | 210 | 9,648 | 45.94 |
| Errol | 114 | 11,955 | 104.86 | 2 | 160 | 80.00 | 2 | 220 | 110.00 | 89 | 4,125 | 46.34 |
| Gorham | 198 | 25,950 | 131.06 | .. | .... | ..... | .. | ..... | ..... | 165 | 10,460 | 63.39 |
| Jefferson | 346 | 43,054 | 124.43 | 5 | 650 | 130.00 | .. | ..... | ..... | 1,023 | 53,230 | 52.03 |
| Lancaster | 693 | 95,545 | 137.87 | .. | .... | ..... | 2 | 175 | 87.50 | 1,732 | 107,495 | 62.06 |
| Milan | 335 | 38,697 | 115.51 | .. | .... | ..... | 4 | 300 | 75.00 | 445 | 19,090 | 42.90 |
| Northumberland | 351 | 53,800 | 153.27 | 2 | 125 | 62.50 | .. | ..... | ..... | 518 | 26,990 | 52.10 |
| Pittsburg | 361 | 41,222 | 114.18 | 6 | 700 | 116.66 | .. | ..... | ..... | 670 | 36,468 | 54.43 |
| Randolph | 31 | 3,150 | 101.61 | .. | .... | ..... | 4 | 350 | 87.50 | 55 | 2,410 | 43.81 |
| Shelburne | 139 | 22,750 | 163.66 | .. | .... | ..... | .. | ..... | ..... | 137 | 9,245 | 67.48 |
| Stark | 119 | 16,894 | 142.00 | .. | .... | ..... | 2 | 200 | 100.00 | 193 | 10,040 | 52.02 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stewartstown ..... | 310 | 39,280 | 126.70 | .. | .... | ..... | 6 | 600 | 100.00 | 881 | 43,600 | 49.48 |
| Stratford ..... | 257 | 32,575 | 126.75 | 2 | 400 | 200.00 | 2 | 175 | 87.50 | 534 | 32,755 | 61.33 |
| Wentworth's Location ..... | 16 | 2,000 | 125.00 | .. | .... | ..... | .. | ..... | ..... | 18 | 880 | 48.88 |
| Whitefield ..... | 250 | 33,255 | 132.22 | .. | .... | ..... | 10 | 1,125 | 112.50 | 738 | 43,902 | 59.48 |
| Totals ..... | 5,732 | $726,578 | $126.75 | 57 | $7,985 | $140.08 | 42 | $3,880 | $92.38 | 11,147 | $626,375 | $56.19 |

TABLE 13—*Continued.*

COOS COUNTY.

| Towns. | Other Neat Stock. | | | Sheep. | | | Hogs. | | | Fowls. | | Carriages and Automobiles. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Berlin ..... | 3 | $140 | $46.66 | 3 | $150 | $5.00 | 33 | $495 | $15.00 | .... | ..... | ... | $82,300 |
| Carroll ..... | 10 | 580 | 58.00 | ... | ..... | .... | 30 | 650 | 21.66 | .... | ..... | 125 | 21,850 |
| Clarksville .. | 15 | 570 | 38.00 | 171 | 1,480 | 8.65 | 5 | 44 | 8.80 | .... | ..... | 4 | 1,150 |
| Colebrook .. | 291 | 15,130 | 51.99 | 747 | 7,850 | 10.50 | 94 | 2,240 | 23.82 | 120 | $120 | ... | 38,155 |
| Columbia ... | 139 | 6,880 | 49.49 | 154 | 1,480 | 9.61 | 18 | 302 | 16.77 | .... | ..... | 17 | 3,175 |
| Dalton ..... | 76 | 3,245 | 42.69 | 58 | 450 | 7.75 | 7 | 85 | 12.14 | .... | ..... | ... | 5,875 |
| Dummer .... | 31 | 956 | 30.83 | 74 | 327 | 4.41 | 1 | 18 | 18.00 | .... | ..... | ... | 7,315 |
| Errol ..... | 19 | 895 | 47.10 | 85 | 524 | 6.16 | 29 | 265 | 9.13 | .... | ..... | 33 | 8,600 |
| Gorham .... | 9 | 500 | 55.55 | 5 | 30 | 6.00 | 1 | 20 | 20.00 | 200 | 200 | 121 | 33,350 |
| Jefferson ... | 148 | 5,796 | 39.22 | 97 | 582 | 6.00 | 3 | 50 | 16.66 | 141 | 106 | 54 | 17,230 |
| Lancaster .. | 236 | 12,790 | 54.19 | 203 | 1,556 | 7.66 | 23 | 420 | 18.26 | 245 | 245 | 213 | 63,475 |
| Milan ..... | 68 | 2,205 | 32.42 | 63 | 252 | 4.00 | 14 | 215 | 15.35 | .... | ..... | 44 | 12,200 |
| Northumberland ..... | 132 | 5,590 | 42.34 | 84 | 592 | 7.04 | 51 | 510 | 10.00 | .... | ..... | ... | 27,150 |
| Pittsburg ... | 30 | 1,475 | 49.16 | 279 | 2,714 | 9.72 | 21 | 226 | 10.76 | 40 | 40 | 41 | 9,700 |
| Randolph ... | 4 | 80 | 20.00 | 43 | 172 | 4.00 | 2 | 50 | 25.00 | 26 | 14 | 10 | 2,550 |
| Shelburne .. | 17 | 630 | 37.05 | 99 | 505 | 5.10 | 30 | 440 | 14.66 | .... | 85 | 8 | 1,700 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stark ..... | 32 | 1,482 | 46.31 | 26 | 180 | 6.92 | 20 | 410 | 20.50 | 770 | 384 | 32 | 10,750 |
| Stewartstown | 82 | 4,330 | 52.80 | 254 | 1,672 | 6.58 | 7 | 110 | 15.71 | 300 | 300 | 12 | 4,200 |
| Stratford ... | 11 | 975 | 88.63 | 64 | 640 | 10.00 | 7 | 105 | 15.00 | .... | ..... | 34 | 11,810 |
| Wentworth's Location .. | 6 | 260 | 43.33 | 16 | 90 | 5.62 | ... | ..... | ..... | .... | ..... | 2 | 300 |
| Whitefield .. | 87 | 5,115 | 58.79 | 42 | 308 | 7.33 | ... | ..... | ..... | 440 | 440 | 64 | 28,082 |
| Totals .. | 1,446 | $69,624 | $48.14 | 2,567 | $21,554 | $8.39 | 396 | $6,655 | $16.80 | 2,282 | $1,934 | 814 | $390,917 |

TABLE 13—*Continued.*

COOS COUNTY.

| Towns. | *a* Portable mills. *b* Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Berlin | ..... | ..... | ..... | $55,100 | ..... | $24,555 | $1,763,533 |
| Carroll | *a* $1,200 | $200 | $100 | ..... | ..... | 220 | 16,975 |
| Clarksville | ..... | 39,420 | ..... | ..... | $500 | 958 | ..... |
| Colebrook | *a* 450 | 23,175 | 900 | 91,600 | 13,800 | 57,545 | 94,445 |
| Columbia | ..... | 28,397 | ..... | ..... | 3,000 | ..... | 2,400 |
| Dalton | ..... | 100 | ..... | ..... | 1,000 | 951 | 900 |
| Dummer | *a* 5,600 | 43,481 | ..... | ..... | ..... | 2,175 | 1,800 |
| Errol | *b* 5,900 | 303,883 | ..... | ..... | ..... | 1,095 | 6,700 |
| Gorham | ..... | ..... | ..... | 35,200 | 7,600 | 14,120 | 465,200 |
| Jefferson | ..... | ..... | ..... | 300 | 1,600 | 600 | 17,162 |
| Lancaster | *a-b* 180 | 25,700 | 21,140 | 61,729 | 22,485 | 82,915 | 230,788 |
| Milan | ..... | 50,916 | ..... | 8,500 | 6,025 | 57,858 | 21'275 |
| Northumberland | *b* 200 | 6,000 | 15,000 | 5,800 | 7,900 | 1,700 | 236,050 |
| Pittsburg | *a-b* 3,200 | 425,861 | ..... | ..... | 2,268 | 5,625 | 17,800 |
| Randolph | *a* 200 | ..... | ..... | 200 | ..... | 932 | 50 |
| Shelburne | *a* 200 | 17,200 | 200 | 1,700 | 663 | 2,150 | 1,000 |
| Stark | ..... | ..... | ..... | 2,000 | 300 | 3,344 | 30,214 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Stewartstown ..... | | ..... | 16,822 | ..... | 1,000 | 6,570 | 4,150 | 26,370 |
| Stratford ..... | *a* | 75 | 73,179 | 1,065 | 10,734 | 3,000 | 25,999 | 39,500 |
| Wentworth's Location .... | *b* | 400 | 150 | ..... | ..... | ..... | 1,000 | 600 |
| Whitefield ..... | | ..... | ..... | ..... | ..... | 15,000 | 8,051 | 92,371 |
| Totals ..... | | $17,605 | $1,054,484 | $38,405 | $273,863 | $91,711 | $295,943 | $3,065.133 |

TABLE 13—*Continued.*

COOS COUNTY.

| Towns. | Polls, Number. | *e* Wharves, ferries. *a* Aqueducts. *b* Locks and canals. *c* Toll bridges. *d* Electric light lines. | Mills, factories, and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Berlin | 4,173 | ..... | $4,455,952 | $5,077,837 | $11,540,412 | $273,775.80 | $2.30 |
| Carroll | 168 | ..... | ..... | 1,578,670 | 1,655,640 | 21,528.21 | 1.28 |
| Clarksville | 75 | ..... | ..... | 528,840 | 612,418 | 7,192.86 | 1.15 |
| Colebrook | 613 | ..... | 51,000 | 1,228,015 | 1,778,845 | 43,276.16 | 2.36 |
| Columbia | 167 | ..... | 2,100 | 499,605 | 629,169 | 10,715.62 | 1.65 |
| Dalton | 140 | *e* $1,200 | ..... | 241,865 | 314,168 | 6,563.36 | 2.00 |
| Dummer | 86 | *b* 11,000 | 400 | 278,580 | 382,425 | 7,438.09 | 1.90 |
| Errol | 86 | *b* 39,200 | ..... | 403,850 | 787,372 | 13,399.88 | 1.68 |
| Gorham | 715 | *a* 7,000 | 1,035,000 | 2,139,660 | 3,766,690 | 63,580.38 | 1.65 |
| Jefferson | 296 | *a* 200 | ..... | 778,703 | 917,663 | 19,862.92 | 2.10 |
| Lancaster | 882 | *a* 37,500 | 98,989 | 1,750,230 | 2,590,872 | 49,192.90 | 1.83 |
| Milan | 202 | ..... | 900 | 527,194 | 739,602 | 11,867.12 | 1.55 |
| Northumberland | 637 | *c* 1,000 | 801,250 | 858,670 | 2,040,427 | 38,276.14 | 1.81 |
| Pittsburg | 238 | ..... | ..... | 2,517,451 | 3,062,482 | 33,109.86 | 1.06 |
| Randolph | 37 | ..... | ..... | 284,945 | 295,103 | 4,353.70 | 1.45 |
| Shelburne | 88 | ..... | ..... | 453,397 | 511,202 | 5,799.22 | 1.10 |
| Stark | 150 | ..... | 6,376 | 386,066 | 468,340 | 7,090.93 | 1.45 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Stewartstown ..... | 282 | ..... | 2,500 | 592,342 | 737,276 | 15,072.24 | 1.96 |
| Stratford ..... | 265 | *a* 3,000 | 18,500 | 948,598 | 1,200,085 | 16,530.00 | 1.33 |
| Wentworth's Location ..... | 17 | ..... | 500 | 463,825 | 472,005 | 5,462.06 | 1.10 |
| Whitefield ..... | 496 | *5,700 | 18,550 | 989,380 | 1,226,279 | 30,489.27 | 2.40 |
| Totals ..... | 9,813 | $105,800 | $6,492,017 | $22,529,723 | $35,728,475 | $684,576.72 | $1.86 |

*Fur-bearing animals.

TABLE 13—*Continued.*

UNINCORPORATED PLACES IN COOS COUNTY.

| | No. of Acres. | Valuation. | Taxes. |
|---|---|---|---|
| Bean's Grant | 3,300 | $125,000 | $390.36 |
| Bean's Purchase | 8,529 | 30,000 | 81.32 |
| Cambridge | 30,710 | 667,000 | 2,146.99 |
| Chandler's Purchase | 10,000 | 60,000 | 178.92 |
| Crawford's Purchase | 6,492 | 100,000 | 292.77 |
| Cutts' Grant | 7,680 | 60,000 | 178.92 |
| Dixville | 31,242 | 1,000,000 | 3,236.76 |
| Dix's Grant | 12,230 | 220,500 | 699.40 |
| Erving's Grant | 2,388 | 60,000 | 178.92 |
| Gilmanton and Atkinson Academy Grant | 12,194 | 200,000 | 618.07 |
| Kilkenney | 17,055 | 50,000 | 146.38 |
| Millsfield | 27,157 | 294,000 | 943.38 |
| Odell | 29,926 | 250,000 | 796.99 |
| Pinkham's Grant | 1,809 | 14,000 | 32.53 |
| Sargent's Purchase | 57 | 25,000 | 65.06 |
| Second College Grant | 26,225 | 250,000 | 796.99 |
| Success | 34,732 | 460,000 | 1,480.12 |
| Totals | 261,726 | $3,865,500 | $12,263.88 |

TABLE 13--*Continued.*

SUMMARY.

| COUNTIES. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Rockingham .... | 5,408 | $718,390 | $132.83 | 53 | $6,420 | $121.13 | 212 | $20,190 | $95.23 | 10,938 | $595,606 | $54.45 |
| Strafford ..... | 3,233 | 396,973 | 122.78 | 10 | 1,050 | 105.00 | 214 | 21,450 | 100.23 | 4,853 | 257,080 | 52.97 |
| Belknap ..... | 3,042 | 359,921 | 118.31 | 23 | 2,540 | 110.43 | 278 | 29,356 | 105.59 | 4,695 | 260,241 | 55.42 |
| Carroll ..... | 3,516 | 439,543 | 125.01 | 5 | 625 | 125.00 | 531 | 55,906 | 105.28 | 4,417 | 228,960 | 51.83 |
| Merrimack ..... | 6,412 | 721,814 | 112.57 | 52 | 5,880 | 113.07 | 651 | 67,319 | 103.40 | 10,873 | 595,939 | 54.80 |
| Hillsborough ... | 8,574 | 1,090,088 | 127.12 | 42 | 3,760 | 89.52 | 188 | 18,891 | 100.48 | 11,635 | 692,962 | 59.55 |
| Cheshire ..... | 4,830 | 554,781 | 114.81 | 47 | 6,120 | 130.21 | 179 | 18,491 | 103.30 | 6,648 | 383,021 | 57.61 |
| Sullivan ..... | 3,599 | 435,748 | 121.07 | 86 | 9,410 | 109.41 | 422 | 43,412 | 102.87 | 6,049 | 314,409 | 51.97 |
| Grafton ..... | 9,099 | 1,123,958 | 123.52 | 59 | 6,975 | 118.22 | 573 | 59,078 | 103.10 | 18,061 | 973,587 | 53.91 |
| Coös ..... | 5,732 | 726,578 | 126.75 | 57 | 7,985 | 140.08 | 42 | 3,880 | 92.38 | 11,147 | 626,375 | 56.19 |
| Totals ..... | 53,445 | $6,567,794 | $122.88 | 434 | $50,765 | $116.97 | 3,290 | $337,973 | $102.72 | 89,316 | $4,928,180 | $55.17 |

TABLE 13--*Continued.*

SUMMARY.

| COUNTIES. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | CARRIAGES AND AUTOMOBILES. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number. | Valuation | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Rockingham .. | 1,383 | $58,978 | $42.64 | 846 | $5,625 | $6.64 | 1,040 | $21,829 | $20.98 | 43,064 | $35,438 | 1,624 | $666,125 |
| Strafford ..... | 747 | 32,745 | 43.83 | 748 | 5,195 | 6.94 | 136 | 2,896 | 21.29 | 17,203 | 15,152 | 1,496 | 501,870 |
| Belknap ..... | 1,415 | 64,028 | 45.24 | 1,915 | 11,905 | 6.21 | 134 | 2,539 | 18.94 | 5,477 | 7,148 | 841 | 350,598 |
| Carroll ..... | 923 | 47,860 | 51.85 | 719 | 3,843 | 5.34 | 208 | 4,576 | 22.00 | 6,736 | 6,438 | 994 | 289,653 |
| Merrimack ... | 2,615 | 118,147 | 45.18 | 4,012 | 25,365 | 6.32 | 463 | 8,036 | 17.35 | 32,280 | 29,556 | 1,404 | 823,075 |
| Hillsborough . | 2,123 | 96,443 | 45.42 | 1,563 | 11,063 | 7.07 | 981 | 18,865 | 19.23 | 56,251 | 71,522 | 1,205 | 1,747,227 |
| Cheshire ..... | 1,175 | 55,861 | 47.54 | 1,708 | 11,121 | 6.51 | 256 | 6,294 | 24.58 | 14,651 | 16,364 | 435 | 456,478 |
| Sullivan ..... | 1,902 | 83,655 | 43.98 | 2,284 | 15,133 | 6.62 | 111 | 2,579 | 23.23 | 9,759 | 8,078 | 760 | 296,267 |
| Grafton ..... | 4,077 | 183,247 | 44.94 | 4,063 | 27,315 | 6.72 | 627 | 11,308 | 18.03 | 12,667 | 12,599 | 1,578 | 664,891 |
| Coös ..... | 1,446 | 69,624 | 48.14 | 2,567 | 21,554 | 8.39 | 396 | 6,655 | 16.80 | 2,282 | 1,934 | 814 | 390,917 |
| Totals .... | 17,806 | $810,588 | $45.52 | 20,425 | $138,119 | $6.76 | 4,352 | $85,577 | $19.66 | 200,370 | $204,229 | 11,151 | $6,187,101 |

TABLE 13—*Continued.*

SUMMARY.

| COUNTIES. | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---|---|---|---|---|---|---|---|
| Rockingham | $90,205 | $495,141 | $614,884 | $186,077 | $281,330 | $844,806 | $3,045,465 |
| Strafford | 17,500 | 161,852 | 123,466 | 312,282 | 133,371 | 287,398 | 4,373,052 |
| Belknap | 176,997 | 136,060 | 118,631 | 115,542 | 117,325 | 344,386 | 2,095,908 |
| Carroll | 108,727 | 250,337 | 51,167 | 50,398 | 91,029 | 536,490 | 791,383 |
| Merrimack | 91,620 | 519,788 | 689,475 | 429,632 | 237,731 | 802,472 | 3,341,649 |
| Hillsborough | 41,920 | 520,755 | 542,851 | 601,549 | 253,157 | 1,673,487 | 16,087,299 |
| Cheshire | 44,923 | 199,486 | 163,214 | 774,761 | 174,152 | 501,596 | 2,291,990 |
| Sullivan | 80,187 | 147,746 | 28,330 | 206,355 | 99,226 | 517,643 | 1,567,838 |
| Grafton | 90,668 | 394,005 | 193,372 | 264,981 | 187,186 | 3,585,351 | 2,637,672 |
| Coös | 17,605 | 1,054,484 | 38,405 | 273,863 | 91,711 | 295,943 | 3,065,133 |
| Totals | $760,352 | $3,879,654 | $2,563,795 | $3,215,440 | $1,666,218 | $9,389,566 | $39,297,389 |

**TABLE 13—*Concluded.***

**SUMMARY.**

| COUNTIES. | Polls, Number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines e Wharves, ferries. | Mills, factories and machinery. | Improved and unimproved lands and buildings. | Amount of inventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|---|---|---|---|---|---|---|---|
| Rockingham | 14,488 | $115,298 | $1,407,233 | $35,612,236 | $44,539,946 | $882,415.29 | $1.91 |
| Strafford | 10,296 | ..... | 4,517,722 | 20,225,022 | 31,252,705 | 598,767.93 | 1.85 |
| Belknap | 6,447 | 43,200 | 1,576,860 | 15,646,505 | 21,342,365 | 370,601.62 | 1.68 |
| Carroll | 4,860 | 6,800 | 226,062 | 12,378,965 | 15,477,733 | 267,668.55 | 1.66 |
| Merrimack | 14,938 | 139,040 | 3,128,610 | 35,199,069 | 46,736,486 | 865,362.64 | 1.79 |
| Hillsborough | 40,297 | 711,944 | 27,965,369 | 83,530,113 | 135,426,108 | 2,351,106.22 | 1.68 |
| Cheshire | 8,660 | 48,850 | 3,789,103 | 23,515,181 | 32,837,629 | 642,715.57 | 1.90 |
| Sullivan | 6,201 | 197,700 | 2,188,254 | 13,090,812 | 19,233,556 | 378,176.78 | 1.90 |
| Grafton | 12,574 | 196,360 | 2,327,557 | 28,913,670 | 41,666,594 | 806,824.95 | 1.88 |
| Coös | 9,813 | 105,800 | 6,492,017 | 22,529,723 | 35,728,475 | 684,576.72 | 1.86 |
| Totals | 128,574 | $1,564,992 | $53,618,787 | $290,641,296 | $424,241,597 | $7,848,216.27 | $1.789 |
| Unincorporated places | ..... | ..... | ..... | ..... | 3,865,500 | 12,263.88 | .32 |
| | | | | | $428,107,097 | $7,860,480.15 | ..... |
| Poll taxes | ..... | ..... | ..... | ..... | ..... | 257,148.00 | ..... |
| Property taxes | ..... | ..... | ..... | ..... | ..... | $7,603,332.15 | $1.78 |

# FINANCIAL STATEMENTS OF THE CITIES AND TOWNS, COMPILED BY COUNTIES IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 57 LAWS 1917

## ROCKINGHAM COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Atkinson ..... | $118.33 | ..... | $1,044.07 | $1,162.40 | $947.64 | ..... | ..... | $947.64 |
| Auburn ..... | 3,578.94 | $943.41 | 145.42 | 4,667.77 | 682.43 | ..... | ..... | 682.43 |
| Brentwood .... | 590.48 | 349.20 | ..... | 939.68 | 869.47 | ..... | ..... | 869.47 |
| Candia ..... | 1,677.34 | 1,475.69 | 1,180.38 | 4,335.41 | 873.74 | $10,600.00 | ..... | 11,473.74 |
| Chester ..... | 3,191.03 | 324.40 | 1,538.98 | 5,054.41 | 206.71 | 1,966.60 | ..... | 2,173.31 |
| Danville ..... | 71.70 | 32.00 | 1,378.16 | 1,481.86 | 51.00 | 900.00 | $2,500.00 | 3,451.00 |
| Deerfield ..... | 1,014.68 | ..... | 724.88 | 1,739.56 | 90.17 | ..... | 7,476.00 | 7,566.17 |
| Derry ..... | 8,209.71 | 3,560.72 | 30,187.89 | 41,958.32 | 6,020.65 | 100,500.00 | 9,500.00 | 116,020.65 |
| East Kingston.. | 1,025.62 | ..... | ..... | 1,025.62 | 1,057.55 | ..... | ..... | 1,057.55 |
| Epping ..... | 7,710.73 | 894.44 | ..... | 8,605.17 | 126.00 | 4,630.00 | 4,931.86 | 9,687.86 |
| Exeter ..... | 14,573.91 | ..... | 5,019.31 | 19,593.22 | 309.40 | 118,000.00 | ..... | 118,309.40 |
| Fremont ..... | 1,837.48 | 14.39 | 15.16 | 1,867.03 | 76.20 | ..... | 1,439.49 | 1,515.69 |
| Greenland ..... | 258.23 | 258.41 | 415.47 | 932.11 | 133.69 | ..... | ..... | 133.69 |
| Hampstead .... | 423.01 | 56.00 | 2,318.83 | 2,797.84 | 360.48 | 10,980.00 | ..... | 11,340.48 |
| Hampton ..... | 5,823.09 | 679.00 | 9,073.04 | 15,575.13 | 188.64 | 49,600.00 | 5,350.00 | 55,138.64 |
| Hampton Falls | 492.99 | ..... | 397.63 | 890.62 | 536.00 | ..... | ..... | 536.00 |
| Kensington ... | 205.72 | ..... | 351.62 | 557.34 | 372.80 | 900.00 | 100.00 | 1,372.80 |
| Kingston ..... | 1,322.98 | 19.66 | 12.32 | 1,354.96 | 147.89 | 6,460.00 | ..... | 6,607.89 |
| Londonderry .. | 1,462.13 | 147.75 | 5,200.65 | 6,810.53 | 3,535.06 | ..... | ..... | 3,535.06 |
| Newcastle ..... | 2,833.39 | 897.63 | 1,744.31 | 5,475.33 | 2,118.53 | 3,000.00 | ..... | 5,118.53 |
| Newfields ..... | 195.73 | 292.96 | 155.44 | 644.13 | 150.45 | 1,700.00 | ..... | 1,850.45 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Newington .... | 282.85 | 140.46 | ..... | 423.31 | 280.92 | ..... | 1,200.00 | 1,480.92 |
| Newmarket .... | 1,822.97 | 150.00 | 3,335.22 | 5,308.19 | ..... | 43,700.00 | ..... | 43,700.00 |
| Newton ..... | 2,713.22 | ..... | ..... | 2,713.22 | 2,164.12 | ..... | ..... | 2,164.12 |
| North Hampton | 303.52 | 332.39 | 147.35 | 783.26 | 1,237.14 | ..... | ..... | 1,237.14 |
| Northwood .... | 941.22 | 1,177.31 | 2,807.49 | 4,926.02 | 460.86 | 5,110.42 | 4,220.00 | 9,791.28 |
| Nottingham ... | 2,671.56 | 173.47 | 1,679.70 | 4,524.73 | 86.70 | 2,985.34 | ..... | 3,072.04 |
| Plaistow ..... | 491.56 | 7,943.12 | 2,960.89 | 11,395.57 | 1,199.80 | 21,000.00 | ..... | 22,199.80 |
| Portsmouth ... | 266,328.99 | 12,397.04 | 16,945.91 | 295,671.94 | 77,079.72 | 768,500.00 | ..... | 845,579.72 |
| Raymond ..... | 4,537.20 | 1,195.46 | ..... | 5,732.66 | 3,223.04 | 31,900.00 | ..... | 35,123.04 |
| Rye ..... | 1.36 | 101.93 | 760.60 | 863.89 | ..... | 9,864.00 | ..... | 9,864.00 |
| Salem ..... | 18,061.03 | 1,575.41 | 10,192.01 | 29,828.45 | 2,139.76 | 55,700.00 | 7,814.15 | 65,653.91 |
| Sandown ..... | 288.86 | 214.54 | 380.96 | 884.36 | 326.96 | ..... | ..... | 326.96 |
| Seabrook ..... | 77.28 | 297.44 | 3,474.13 | 3,848.85 | 685.52 | 3,665.00 | ..... | 4,350.52 |
| South Hampton | 1,036.47 | 1,554.23 | 736.33 | 3,327.03 | 2,540.72 | ..... | ..... | 2,540.72 |
| Stratham ..... | 1,119.72 | 379.60 | 390.25 | 1,889.57 | 772.42 | ..... | 925.00 | 1,697.42 |
| Windham ..... | 1,954.15 | 900.00 | 1,827.70 | 4,681.85 | 664.59 | 28,500.00 | ..... | 29,164.59 |
| Aggregate . | $359,251.18 | $38,478.06 | $106,542.10 | $504,271.34 | $111,716.77 | $1,280,161.36 | $45,456.50 | $1,437,334.63 |

## ROCKINGHAM COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Atkinson | ..... | $214.76 | ..... | $469.69 | $1,280.00 | ..... | ..... |
| Auburn | ..... | 3,985.34 | ..... | 227.53 | ..... | ..... | ..... |
| Brentwood | ..... | 70.21 | ..... | 213.07 | ..... | ..... | ..... |
| Candia | $7,138.33 | ..... | ..... | 426.99 | ..... | ..... | ..... |
| Chester | ..... | 2,881.10 | ..... | 299.88 | ..... | ..... | ..... |
| Danville | 1,969.14 | ..... | Trust funds | 276.57 | 600.00 | ..... | ..... |
| Deerfield | 5,826.61 | ..... | Trust funds | 707.35 | 300.00 | ..... | ..... |
| Derry | 74,062.33 | ..... | ..... | 8,364.42 | 25,300.00 | $9,868.74 | $134,385.00 |
| East Kingston | 31.93 | ..... | ..... | 634.75 | 100.00 | ..... | ..... |
| Epping | 1,082.69 | ..... | ..... | 1,111.18 | 14,519.45 | ..... | ..... |
| Exeter | 98,716.18 | ..... | Street improvements, Seminary | 5,384.16 | 4,565.90 | ..... | ..... |
| Fremont | ..... | 351.34 | ..... | 21.54 | ..... | ..... | ..... |
| Greenland | ..... | 798.42 | ..... | 527.51 | ..... | ..... | ..... |
| Hampstead | 8,542.64 | ..... | ..... | 265.89 | ..... | ..... | ..... |
| Hampton | 39,563.51 | ..... | ..... | 1,146.68 | 800.00 | ..... | ..... |
| Hampton Falls | ..... | 354.62 | ..... | 418.18 | ..... | ..... | ..... |
| Kensington | 815.46 | ..... | Taxes | 546.34 | ..... | ..... | ..... |
| Kingston | 5,252.93 | ..... | Trust funds | 848.05 | ..... | ..... | ..... |
| Londonderry | ..... | 3,275.47 | ..... | 613.85 | ..... | ..... | ..... |
| Newcastle | ..... | 356.80 | ..... | 1,052.08 | 995.50 | ..... | ..... |
| Newfields | 1,206.32 | ..... | ..... | 566.68 | ..... | ..... | ..... |
| Newington | 1,057.61 | ..... | Trust funds | 1,853.28 | ..... | ..... | ..... |
| Newmarket | 38,391.81 | ..... | Water works, new sewers. | 1,694.17 | 5,350.00 | ..... | ..... |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Newton | ..... | 549.10 | ..... | 153.44 | ..... | ..... | ..... |
| North Hampton | 453.88 | ..... | New roads | 1,180.73 | ..... | ..... | ..... |
| Northwood | 4,865.26 | ..... | New roads, trust funds | 1,091.90 | 700.00 | ..... | ..... |
| Nottingham | ..... | 1,452.69 | ..... | 75.74 | ..... | ..... | ..... |
| Plaistow | 10,804.23 | ..... | Highways | 1,084.81 | 4,700.00 | ..... | ..... |
| Portsmouth | 549,907.78 | ..... | ..... | 65,096.83 | 154,000.00 | ..... | ..... |
| Raymond | 29,390.38 | ..... | Water works, bridges, highways | 764.38 | ..... | ..... | ..... |
| Rye | 9,000.11 | ..... | Highways | 698.38 | ..... | 580.25 | ..... |
| Salem | 35,825.46 | ..... | Public works | 1,065.77 | ..... | ..... | ..... |
| Sandown | ..... | 557.40 | ..... | 343.04 | ..... | ..... | ..... |
| Seabrook | 501.67 | ..... | Civil war debt | 200.48 | 151.00 | ..... | ..... |
| South Hampton | ..... | 786.31 | ..... | 126.22 | ..... | ..... | ..... |
| Stratham | ..... | 192.15 | ..... | 1,516.02 | ..... | ..... | ..... |
| Windham | 24,482.74 | ..... | State and county tax, 1914 —highways | 590.51 | ..... | ..... | ..... |
| Aggregate | $948,889.00 | $15,825.71 | ..... | $101,648.09 | $213,361.85 | $10,448.99 | $134,385.00 |

## STRAFFORD COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Barrington .... | $1,702.59 | $21.05 | $908.22 | $2,631.86 | $243.80 | ..... | ..... | $243.80 |
| Dover ..... | 69,469.67 | ..... | 5,737.29 | 75,206.96 | ..... | $328,000.00 | ..... | 328,000.00 |
| Durham ..... | 2,232.14 | 165.00 | ..... | 2,397.14 | 145.25 | 1,000.00 | ..... | 1,145.25 |
| Farmington .... | 59,304.20 | 700.39 | 16,511.84 | 76,516.43 | 13,641.56 | 75,190.00 | ..... | 88,831.56 |
| Lee ..... | 1,186.38 | 57.85 | ..... | 1,244.23 | 215.16 | ..... | ..... | 215.16 |
| Madbury ..... | 539.63 | 88.87 | 567.43 | 1,195.93 | 948.14 | ..... | ..... | 948.14 |
| Middleton ..... | 1,202.32 | 225.70 | 595.77 | 2,023.79 | 1,276.13 | ..... | $200.00 | 1,476.13 |
| Milton ..... | 2,788.85 | 1,041.99 | ..... | 3,830.84 | 2,097.18 | 5,000.00 | 525.00 | 7,622.18 |
| New Durham .. | 2,820.04 | ..... | 573.31 | 3,393.35 | 130.50 | 4,610.31 | ..... | 4,740.81 |
| Rochester ..... | 18,196.13 | 866.43 | 9,433.21 | 28,495.77 | 1,215.40 | 258,640.26 | 22,823.89 | 282,679.55 |
| Rollinsford .... | 3,264.28 | ..... | ..... | 3,264.28 | 1,258.34 | ..... | ..... | 1,258.34 |
| Somersworth .. | 3,373.77 | ..... | ..... | 3,373.77 | ..... | 258,599.79 | ..... | 258,599.79 |
| Strafford ..... | 1,501.64 | 49.90 | 2,182.95 | 3,734.49 | ..... | ..... | 5,000.00 | 5,000.00 |
| Aggregate . | $167,581.64 | $3,217.18 | $36,510.02 | $207,308.84 | $21,171.46 | $931,040.36 | $28,548.89 | $980,760.71 |

## STRAFFORD COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Barrington | ..... | $2,388.06 | ..... | $219.69 | ..... | ..... | ..... |
| Dover | $252,793.04 | ..... | Bridges, public works, schools | 571.99 | $60,000.00 | ..... | ..... |
| Durham | ..... | 1,251.89 | ..... | 385.87 | ..... | ..... | ..... |
| Farmington | 12,315.13 | ..... | Public works, highways | 1,925.43 | 700.00 | $7,365.57 | $27,269.79 |
| Lee | ..... | 1,029.07 | ..... | 55.65 | ..... | ..... | ..... |
| Madbury | ..... | 247.79 | ..... | 28.79 | ..... | ..... | ..... |
| Middleton | ..... | 547.66 | ..... | 833.98 | ..... | ..... | ..... |
| Milton | 3,791.34 | ..... | Highways | 1,003.44 | 18,300.00 | ..... | ..... |
| New Durham | 1,347.46 | ..... | Highways | 1,253.96 | ..... | ..... | ..... |
| Rochester | 254,183.78 | ..... | Trust funds, water works, buildings | ..... | 800.00 | *76,989.12 | 160,000.00 |
| Rollinsford | ..... | 2,005.94 | ..... | 536.01 | ..... | ..... | ..... |
| Somersworth | 255,226.02 | ..... | Public works | 816.10 | ..... | ..... | ..... |
| Strafford | 1,265.51 | ..... | Highways—trust funds | 1,070.36 | ..... | ..... | ..... |
| Aggregate | $780,922.28 | $7,470.41 | ..... | $8,701.27 | $79,800.00 | $84,354.69 | $187,269.79 |

*Water Works.

## BELKNAP COUNTY.

| TOWNS. | Assets. | | | | Liabilities. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Alton ..... | $3,722.93 | ..... | $203.29 | $3,926.22 | $610.22 | $3,850.00 | $2,425.00 | $6,885.22 |
| Barnstead ..... | 3,454.65 | ..... | ..... | 3,454.65 | 267.86 | ..... | 2,735.32 | 3,003.18 |
| Belmont ..... | 4,951.43 | $42.09 | 498.81 | 5,492.33 | ..... | 23,915.78 | 2,826.42 | 26,742.20 |
| Center Harbor . | 1,661.04 | ..... | 98.50 | 1,759.54 | 767.79 | 830.00 | 2,697.86 | 4,295.65 |
| Gilford ..... | 434.97 | 486.17 | 2,088.04 | 3,009.18 | 146.61 | ..... | ..... | 146.61 |
| Gilmanton ..... | 2,952.85 | 73.89 | 292.18 | 3,318.92 | 154.82 | 2,766.76 | ..... | 2,921.58 |
| Laconia ..... | 11,575.96 | 2,751.34 | 10,157.27 | 24,484.57 | 12,290.97 | 254,912.60 | ..... | 267,203.57 |
| Meredith ..... | 464.41 | 45.17 | ..... | 509.58 | 975.40 | 8,833.00 | ..... | 9,808.40 |
| New Hampton.. | 1,008.51 | .93 | 1,097.21 | 2,106.65 | ..... | ..... | ..... | ..... |
| Sanbornton ... | 1,207.41 | 1,933.98 | 1,606.64 | 4,748.03 | 1,247.28 | 8,000.00 | 2,590.65 | 11,837.93 |
| Tilton ..... | 9,522.69 | 461.23 | ..... | 9,983.92 | 725.59 | 23,138.55 | 8,166.35 | 32,030.49 |
| Aggregate . | $40,956.85 | $5,794.80 | $16,041.94 | $62,793.59 | $17,186.54 | $326,246.69 | $21,441.60 | $364,874.83 |

BELKNAP COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Alton | $2,959.00 | ..... | Payment trust funds.... | $112.47 | ..... | ..... | ..... |
| Barnstead | ..... | $451.47 | ..... | 1,577.10 | ..... | ..... | ..... |
| Belmont | 21,249.87 | ..... | New bridge, water works. | 136.32 | $1,020.00 | $130.45 | $2,600.00 |
| Center Harbor | 2,536.11 | ..... | Payment trust funds..... | 607.31 | 200.00 | ..... | ..... |
| Gilford | ..... | 2,862.57 | ..... | 627.30 | ..... | ..... | ..... |
| Gilmanton | ..... | 397.34 | ..... | 535.18 | 1,000.00 | 619.58 | ..... |
| Laconia | 242,719.00 | ..... | Public improvements..... | ..... | ..... | ..... | ..... |
| Meredith | 9,298.82 | ..... | Anticipation of taxes.... | 1,487.71 | 18,000.00 | 3,533.00 | 41,000.00 |
| New Hampton | ..... | 2,106.65 | ..... | 836.27 | ..... | 2,706.97 | 12,000.00 |
| Sanbornton | 7,089.90 | ..... | ..... | 213.67 | ..... | ..... | ..... |
| Tilton | 22,046.57 | ..... | Bridges and highways.... | 5,063.96 | 5,000.00 | 453.90 | 709.02 |
| Aggregate | $307,899.27 | $5,818.03 | ..... | $11,197.29 | $25,220.00 | $7,443.90 | $56,309.02 |

## BELKNAP COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Alton ..... | $3,722.93 | ..... | $203.29 | $3,926.22 | $610.22 | $3,850.00 | $2,425.00 | $6,885.22 |
| Barnstead ..... | 3,454.65 | ..... | ..... | 3,454.65 | 267.86 | ..... | 2,735.32 | 3,003.18 |
| Belmont ..... | 4,951.43 | $42.09 | 498.81 | 5,492.33 | ..... | 23,915.78 | 2,826.42 | 26,742.20 |
| Center Harbor . | 1,661.04 | ..... | 98.50 | 1,759.54 | 767.79 | 830.00 | 2,697.86 | 4,295.65 |
| Gilford ..... | 434.97 | 486.17 | 2,088.04 | 3,009.18 | 146.61 | ..... | ..... | 146.61 |
| Gilmanton ..... | 2,952.85 | 73.89 | 292.18 | 3,318.92 | 154.82 | 2,766.76 | ..... | 2,921.58 |
| Laconia ..... | 11,575.96 | 2,751.34 | 10,157.27 | 24,484.57 | 12,290.97 | 254,912.60 | ..... | 267,203.57 |
| Meredith ..... | 464.41 | 45.17 | ..... | 509.58 | 975.40 | 8,833.00 | ..... | 9,808.40 |
| New Hampton.. | 1,008.51 | .93 | 1,097.21 | 2,106.65 | ..... | ..... | ..... | ..... |
| Sanbornton ... | 1,207.41 | 1,933.98 | 1,606.64 | 4,748.03 | 1,247.28 | 8,000.00 | 2,590.65 | 11,837.93 |
| Tilton ..... | 9,522.69 | 461.23 | ..... | 9,983.92 | 725.59 | 23,138.55 | 8,166.35 | 32,030.49 |
| Aggregate . | $40,956.85 | $5,794.80 | $16,041.94 | $62,793.59 | $17,186.54 | $326,246.69 | $21,441.60 | $364,874.83 |

BELKNAP COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Alton | $2,959.00 | ..... | Payment trust funds | $112.47 | ..... | ..... | ..... |
| Barnstead | ..... | $451.47 | ..... | 1,577.10 | ..... | ..... | ..... |
| Belmont | 21,249.87 | ..... | New bridge, water works. | 136.32 | $1,020.00 | $130.45 | $2,600.00 |
| Center Harbor | 2,536.11 | ..... | Payment trust funds | 607.31 | 200.00 | ..... | ..... |
| Gilford | ..... | 2,862.57 | ..... | 627.30 | ..... | ..... | ..... |
| Gilmanton | ..... | 397.34 | ..... | 535.18 | 1,000.00 | 619.58 | ..... |
| Laconia | 242,719.00 | ..... | Public improvements | ..... | ..... | ..... | ..... |
| Meredith | 9,298.82 | ..... | Anticipation of taxes | 1,487.71 | 18,000.00 | 3,533.00 | 41,000.00 |
| New Hampton | ..... | 2,106.65 | ..... | 836.27 | ..... | 2,706.97 | 12,000.00 |
| Sanbornton | 7,089.90 | ..... | ..... | 213.67 | ..... | ..... | ..... |
| Tilton | 22,046.57 | ..... | Bridges and highways | 5,063.96 | 5,000.00 | 453.90 | 709.02 |
| Aggregate | $307,899.27 | $5,818.03 | ..... | $11,197.29 | $25,220.00 | $7,443.90 | $56,309.02 |

## CARROLL COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Albany | $1,195.09 | $154.60 | $163.78 | $1,513.47 | $60.00 | ..... | ..... | $60.00 |
| Bartlett | 5,009.17 | 226.28 | 67.28 | 5,302.73 | 7.56 | ..... | ..... | 7.56 |
| Brookfield | 624.45 | ..... | ..... | 624.45 | ..... | ..... | ..... | ..... |
| Chatham | 130.26 | 1.60 | 441.26 | 573.12 | 631.66 | ..... | ..... | 631.66 |
| Conway | 3,178.19 | 266.40 | .04 | 3,444.63 | 1,028.43 | ..... | ..... | 1,028.43 |
| Eaton | 143.14 | 56.15 | 543.18 | 742.47 | 108.43 | $1,471.08 | ..... | 1,579.51 |
| Effingham | 1,115.82 | 45.58 | 771.41 | 1,932.81 | 226.02 | 90.58 | ..... | 316.60 |
| Freedom | 72.30 | 7.00 | ..... | 79.30 | 94.20 | 2,375.00 | ..... | 2,469.20 |
| Hart's Location. | 107.98 | ..... | ..... | 107.98 | 32.86 | ..... | ..... | 32.86 |
| Jackson | 1,242.81 | 39.40 | ..... | 1,282.21 | ..... | ..... | ..... | ..... |
| Madison | 745.14 | 836.94 | 53.12 | 1,635.20 | 486.74 | ..... | ..... | 486.74 |
| Moultonborough. | 3,508.67 | ..... | ..... | 3,508.67 | 160.11 | ..... | $750.00 | 910.11 |
| Ossipee | 637.07 | 595.50 | 281.35 | 1,513.92 | 546.30 | 5,000.00 | ..... | 5,546.30 |
| Sandwich | 2,525.77 | 17.97 | ..... | 2,543.74 | 1,284.38 | 1,035.00 | ..... | 2,319.38 |
| Tamworth | 5,371.40 | 239.98 | 444.15 | 6,055.53 | 261.38 | 6,355.00 | ..... | 6,616.38 |
| Tuftonboro | 858.95 | ..... | ..... | 858.95 | 102.60 | ..... | ..... | 102.60 |
| Wakefield | 7,587.36 | 186.24 | ..... | 7,773.60 | 2,734.23 | 1,000.00 | 5,083.47 | 8,817.70 |
| Wolfeboro | 2,595.86 | 1,468.76 | 97.05 | 4,161.67 | 3,060.00 | 21,800.00 | 5,863.00 | 30,723.00 |
| Aggregate | $36,649.43 | $4,142.40 | $2,862.62 | $43,654.45 | $10,824.90 | $39,126.66 | $11,696.47 | $61,648.03 |

## CARROLL COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Albany | ..... | $1,453.47 | ..... | $383.59 | ..... | ..... | ..... |
| Bartlett | ..... | 5,295.17 | ..... | 37.28 | $220.18 | $383.06 | $7,120.00<br>11,000.00 |
| Brookfield | ..... | 624.45 | ..... | 81.65 | ..... | ..... | ..... |
| Chatham | $58.54 | ..... | ..... | 210.56 | ..... | ..... | ..... |
| Conway | ..... | 2,416.20 | ..... | 259.50 | 2,481.56 | $12,771.27<br>584.27 | 75,000.00<br>8,381.83 |
| Eaton | 837.04 | ..... | ..... | 119.23 | ..... | ..... | ..... |
| Effingham | ..... | 1,616.21 | ..... | 400.85 | ..... | ..... | ..... |
| Freedom | 2,389.90 | ..... | ..... | 248.28 | ..... | 179.36 | 9,162.72 |
| Hart's Location | ..... | 75.12 | ..... | 107.98 | 32.86 | ..... | ..... |
| Jackson | ..... | 1,282.21 | ..... | 137.67 | ..... | ..... | ..... |
| Madison | ..... | 1,148.46 | ..... | 394.39 | ..... | ..... | ..... |
| Moultonborough | ..... | 2,598.56 | ..... | 804.98 | ..... | ..... | ..... |
| Ossipee | 4,032.38 | ..... | Highways | 593.42 | 50.00 | ..... | ..... |
| Sandwich | ..... | 224.36 | ..... | 225.63 | 3.25 | ..... | ..... |
| Tamworth | 560.85 | ..... | Highways | 672.34 | ..... | ..... | ..... |
| Tuftonborough | ..... | 756.35 | ..... | 337.16 | ..... | ..... | ..... |
| Wakefield | 1,044.10 | ..... | ..... | 1,566.90 | 413.01 | ..... | ..... |
| Wolfeboro | 26,561.33 | ..... | ..... | 8,375.36 | ..... | 734.78 | 85,225.00 |
| Aggregate | $35,484.14 | $17,490.56 | ..... | $14,956.77 | $3,200.86 | $14,652.74 | $195,889.55 |

| TOWNS. | Assets. | | | | Liabilities. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accoun's due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Allenstown .... | $25.36 | $15.00 | $591.06 | $631.42 | ..... | $14,000.00 | ..... | $14,000.00 |
| Andover ..... | 3,222.49 | 214.48 | 1,151.11 | 4,588.08 | $352.68 | ..... | ..... | 352.68 |
| Boscawen ..... | 5,457.62 | 362.24 | 1,057.96 | 6,877.82 | 365.91 | 8,760.00 | $2,798.64 | 11,924.55 |
| Bow ..... | 994.63 | 415.77 | 1,386.77 | 2,797.17 | 567.15 | ..... | ..... | 567.15 |
| Bradford ..... | 854.66 | 26.00 | ..... | 880.66 | 99.75 | ..... | ..... | 99.75 |
| Canterbury .... | 3,076.78 | 788.62 | 486.91 | 4,352.31 | 107.44 | 9,556.82 | 1,757.36 | 11,421.62 |
| Chichester ..... | 745.51 | 133.08 | 1,106.66 | 1,985.25 | 138.50 | 3,000.00 | 864.66 | 4,003.16 |
| Concord ..... | 31,674.92 | 13,828.18 | 46,050.76 | 91,553.86 | 57,883.88 | 195,000.00 | 52,176.43 | 305,060.31 |
| Danbury ..... | 276.09 | 309.21 | 30.00 | 615.30 | 432.77 | 1,000.00 | ..... | 1,432.77 |
| Dunbarton .... | 1,289.55 | 161.85 | 1,509.03 | 2,960.43 | 12.72 | 3,127.07 | ..... | 3,139.79 |
| Epsom ..... | 4,547.23 | ..... | 173.59 | 4,720.82 | 18.30 | 1,900.00 | ..... | 1,918.30 |
| Franklin ..... | 8,514.93 | 8.75 | 6,541.64 | 15,065.32 | 1,185.05 | 208,500.00 | 18,963.50 | 228,648.55 |
| Henniker ..... | 2,201.29 | 207.31 | 1,389.69 | 3,798.29 | 325.94 | 61,180.65 | 3,681.60 | 65,188.19 |
| Hill ..... | 868.79 | 210.41 | 1,096.43 | 2,175.63 | 34.20 | 10,650.00 | ..... | 10,684.20 |
| Hooksett ..... | 482.21 | 1,272.04 | 5,541.53 | 7,295.78 | 812.98 | 30,227.24 | ..... | 31,040.22 |
| Hopkinton .... | 4,420.39 | ..... | 9.50 | 4,429.89 | ..... | 8,500.00 | ..... | 8,500.00 |
| Loudon ..... | 858.72 | 97.36 | 745.48 | 1,701.56 | 97.36 | 3,300.00 | ..... | 3,397.36 |
| Newbury ..... | 1,143.51 | 210.29 | 808.91 | 2,162.71 | 2,080.09 | 1,350.00 | 1,650.39 | 5,080.48 |
| New London ... | 1,206.43 | 628.97 | 850.00 | 2,885.40 | 498.65 | 7,300.00 | 1,500.00 | 9,298.65 |
| Northfield ..... | 1,994.34 | 183.06 | 118.14 | 2,295.54 | 1,058.78 | 1,500.00 | 1,100.00 | 3,658.78 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Pembroke ..... | 8,108.00 | ..... | 1,711.21 | 9,819.21 | ..... | 187,500.00 | 2,703.76 | 190,203.76 |
| Pittsfield ..... | 3,736.41 | 209.88 | 2,840.17 | 6,786.46 | 263.35 | 61,793.68 | 3,825.00 | 65,882.03 |
| Salisbury ..... | 3,116.25 | 110.32 | ..... | 3,426.57 | 213.65 | ..... | ..... | 213.65 |
| Sutton ..... | 1,957.12 | 133.26 | 611.57 | 2,701.95 | 1,445.52 | ..... | ..... | 1,445.52 |
| Warner ..... | 4,370.74 | 686.66 | 907.44 | 5,964.84 | 2,511.09 | 32,200.00 | 3,478.00 | 38,189.09 |
| Webster ..... | 676.20 | 66.44 | 266.54 | 1,009.18 | 103.58 | 800.00 | ..... | 903.58 |
| Wilmot ..... | 1,499.89 | ..... | 195.17 | 1,695.06 | 500.00 | 2,102.09 | 1,807.32 | 4,409.41 |
| Aggregate . | $97,519.06 | $20,279.18 | $77,178.27 | $194,976.51 | $71,109.34 | $853,247.55 | $96,306.66 | $1,020,663.55 |

## MERRIMACK COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Allenstown | $13,368.58 | | Sewer system | $625.80 | | | |
| Andover | | $4,235.40 | | 160.20 | $469.00 | $176.57 | $20,500.00 |
| Boscawen | 5,046.73 | | | 79.08 | | | 55,500.00 |
| Bow | | 2,230.02 | | 709.55 | | | |
| Bradford | | 780.91 | | 696.78 | | | |
| Canterbury | 7,069.31 | | Highways | 714.00 | | | |
| Chichester | 2,017.91 | | Bridges | 26.02 | | | |
| Concord | 213,506.45 | | | 8,366.67 | 207,610.33 | 19,232.40 | 506,888.63 |
| Danbury | 817.47 | | Highways, trust funds | 684.09 | | | |
| Dunbarton | 179.36 | | Improvements | 542.99 | 43.36 | | |
| Epsom | | 2,802.53 | | 20.09 | | | |
| Franklin | 213,583.23 | | Water works, sewers, schools, city hall, etc | 237.86 | | | |
| Henniker | 61,389.90 | | Water works | 1,054.15 | 4,600.00 | | |
| Hill | 8,508.57 | | New bridges and schools | 96.32 | | | |
| Hooksett | 23,744.44 | | Steel bridge | 173.86 | | | |
| Hopkinton | 4,070.11 | | Water supply, fire protection | 1,704.03 | | 10,387.00 | 29,000.00 |
| Loudon | 1,695.80 | | General expense | 90.26 | | | |
| Newbury | 2,917.77 | | Trust funds, highways | 330.62 | | | |
| New London | 6,613.25 | | Highways and funds | 500.34 | 91.50 | | |
| Northfield | 1,363.24 | | Trust funds | 4,774.30 | 5,000.00 | 453.90 | 709.02 |
| Pembroke | 180,384.55 | | Water works | 781.92 | 8,000.00 | | |
| Pittsfield | 59,095.57 | | Bridges | 1,258.83 | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Salisbury ..... | ..... | 3,212.92 | ..... | 279.79 | ..... | ..... | ..... |
| Sutton ..... | ..... | 1,256.43 | ..... | 938.74 | ..... | ..... | ..... |
| Warner ..... | 32,224.25 | ..... | Town hall, water and sewer system ..... | 4,403.31 | 11,990.00 | 6,487.75 | 22,500.00 |
| Webster ..... | ..... | 105.60 | ..... | 84.68 | ..... | ..... | ..... |
| Wilmot ..... | 2,714.35 | ..... | Trust funds, improvements | 393.97 | ..... | ..... | ..... |
| Aggregate .. | $840,310.84 | $14,623.80 | ..... | $29,728.25 | $237,804.19 | $36,737.62 | $635,097.65 |

## HILLSBOROUGH COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund, | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Amherst ..... | $1,547.98 | $499.45 | $3,100.18 | $5,147.61 | $227.34 | $11,000.00 | $3,535.00 | $14,762.34 |
| Antrim ..... | 2,547.01 | 229.97 | 983.61 | 3,760.59 | 719.14 | 15,698.00 | 4,750.00 | 21,167.14 |
| Bedford ..... | 178.08 | ..... | 3,778.77 | 3,956.85 | 934.70 | 5,500.00 | ..... | 6,434.70 |
| Bennington .... | 4,040.97 | 477.20 | 2.00 | 4,520.17 | 1,729.73 | 3,000.00 | ..... | 4,729.73 |
| Brookline ..... | 293.30 | ..... | 542.56 | 835.86 | 94.45 | 6,562.08 | 650.00 | 7,306.53 |
| Deering ..... | 492.83 | 64.00 | 1,440.57 | 1,997.40 | 95.12 | 3,300.00 | ..... | 3,395.12 |
| Francestown .. | 1,918.90 | ..... | ..... | 1,918.90 | 213.52 | ..... | 2,050.00 | 2,263.52 |
| Goffstown ..... | 1,888.38 | 530.69 | 620.00 | 3,039.07 | 1,600.68 | ..... | ..... | 1,600.68 |
| Greenfield .... | 1,657.18 | 92.50 | 296.63 | 2,046.31 | 141.38 | 1,000.00 | 3,504.26 | 4,645.64 |
| Greenville .... | 883.80 | 155.71 | 526.42 | 1,565.93 | 665.36 | 24,200.00 | 3,050.00 | 27,915.36 |
| Hancock ..... | 2,651.84 | 40.00 | 130.63 | 2,822.47 | 489.59 | 1,700.00 | 13,000.00 | 15,189.59 |
| Hillsborough .. | 2,490.83 | 107.00 | 1,469.46 | 4,067.29 | 2.25 | 34,469.73 | 8,383.98 | 42,855.96 |
| Hollis ..... | 567.38 | 15.00 | 2,067.08 | 2,649.46 | 260.80 | 10,300.00 | 3,509.50 | 14,070.30 |
| Hudson ..... | 6,285.37 | 175.35 | 4,102.87 | 10,563.59 | 317.10 | 8,500.00 | 4,600.00 | 13,417.10 |
| Litchfield ..... | 3,281.48 | 59.88 | 135.37 | 3,476.73 | 1,302.33 | ..... | ..... | 1,302.33 |
| Lyndeborough . | 253.02 | 139.65 | 1,430.71 | 1,823.38 | 569.75 | 3,350.00 | 1,925.50 | 5,845.25 |
| Manchester .... | 669,094.43 | 7,485.83 | 59,547.25 | 736,127.51 | 54,417.91 | 1,847,700.00 | ..... | 1,902,117.91 |
| Mason ..... | 901.00 | 9.60 | 545.56 | 1,456.16 | 1,531.97 | ..... | ..... | 1,531.97 |
| Merrimack .... | 117.19 | 187.52 | 1,283.36 | 1,588.07 | 159.47 | ..... | 15,000.00 | 15,159.47 |
| Milford ..... | 83,517.68 | 945.95 | 7,601.78 | 92,065.41 | 2,510.07 | 124,500.00 | 14,147.11 | 141,157.18 |
| Mont Vernon... | 1,419.96 | 461.07 | 467.26 | 2,348.29 | 1,183.33 | 2,054.00 | 931.50 | 4,168.83 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Nashua ..... | 233,113.66 | 2,168.34 | 58,631.41 | 293,913.41 | 7.00 | 914,008.91 | ..... | 914,015.91 |
| New Boston ... | 5,760.30 | 627.94 | 870.35 | 7,258.59 | 1,772.76 | 10,000.00 | 2,800.00 | 14,572.76 |
| New Ipswich... | 845.72 | 449.47 | 1,441.64 | 2,736.83 | 1,557.45 | ..... | 2,667.30 | 4,224.75 |
| Pelham ..... | 4,443.30 | 418.37 | 2,430.65 | 7,292.32 | 2,065.05 | ..... | 3,592.50 | 5,657.55 |
| Peterborough .. | 73,393.61 | 664.19 | 1,727.79 | 75,785.59 | 1,688.92 | 59,862.38 | ..... | 61,551.30 |
| Sharon ..... | 335.56 | 21.86 | 192.56 | 549.98 | 545.50 | 1,800.00 | 200.00 | 2,545.50 |
| Temple ..... | 1,026.36 | 24.28 | 847.34 | 1,897.98 | 72.75 | 1,013.50 | 1,374.39 | 2,460.64 |
| Weare ..... | 4,125.29 | 210.70 | 110.00 | 4,445.99 | ..... | 6,000.00 | ..... | 6,000.00 |
| Wilton ..... | 1,731.55 | 116.82 | 1,674.08 | 3,522.45 | 127.15 | 67,850.00 | ..... | 67,977.15 |
| Windsor ..... | 521.71 | 70.47 | ..... | 592.18 | 255.63 | ..... | ..... | 255.63 |
| Aggregate . | $1,111,325.67 | $16,448.81 | $157,997.89 | $1,285,772.37 | $77,258.20 | $3,163,368.60 | $89,671.04 | $3,330,297.84 |

## HILLSBOROUGH COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Amherst | $9,614.73 | | Trunk line highway | $310.73 | | | |
| Antrim | 17,406.55 | | Town hall, trust funds | 1,989.66 | | | |
| Bedford | 2,477.85 | | Town hall | 869.90 | $433.75 | | |
| Bennington | 209.56 | | | 390.14 | | | |
| Brookline | 6,470.67 | | Law suit | 189.67 | | | |
| Deering | 1,397.72 | | | 644.85 | | | |
| Francestown | 344.62 | | | 231.91 | | | |
| Goffstown | | $1,438.39 | | 3,477.44 | 600.00 | | $55,300.00 |
| Greenfield | 2,599.33 | | Trust funds | 24.28 | | | |
| Greenville | 26,349.43 | | Water supply system | 418.42 | | | |
| Hancock | 12,367.12 | | Bridges, trust funds | 400.64 | | | |
| Hillsborough | 38,788.67 | | Bridges, trust funds | 1,730.79 | | | 30,150.00 |
| Hollis | 11,420.84 | | Trust funds | 1,151.63 | | | |
| Hudson | 2,853.51 | | Trust funds | 3,047.78 | | | |
| Litchfield | | 2,174.40 | | 1,310.27 | | | |
| Lyndeborough | 4,021.87 | | | 392.38 | | | |
| Manchester | 1,165,990.40 | | Water works, schools, fire alarm, bridges | * | | | |
| Mason | 75.81 | | | 20,385.89 | | | |
| Merrimack | 13,571.40 | | Trust funds | 1,194.04 | | | |
| Milford | 49,091.77 | | Water works, sewers, school houses, bridges | 1,380.00 | | | |
| Mont Vernon | 1,820.54 | | Trust funds, highways | 124.59 | | | |
| Nashua | 620,102.50 | | | * | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| New Boston ... | 7,314.17 | ..... | Remodeling town hall.... | 1,541.94 | 15.22 | ..... | ..... |
| New Ipswich .. | 1,487.92 | ..... | Trust funds..... | 1,105.41 | 500.00 | ..... | ..... |
| Pelham ..... | ..... | 1,634.77 | ..... | 3,286.58 | ..... | ..... | ..... |
| Peterborough .. | ..... | 14,234.29 | ..... | 3,544.65 | ..... | ..... | ..... |
| Sharon ..... | 1,995.52 | ..... | New bridge ..... | 51.33 | ..... | ..... | ..... |
| Temple ..... | 562.66 | ..... | Trust funds ..... | 75.44 | ..... | ..... | ..... |
| Weare ..... | 1,554.01 | ..... | Reservoir ..... | 1,268.87 | ..... | ..... | ..... |
| Wilton ..... | 64,454.70 | ..... | Sewers, water works..... | 737.52 | ..... | ..... | ..... |
| Windsor ..... | ..... | 336.55 | ..... | 184.36 | 350.00 | ..... | ..... |
| Aggregate . | $2,064,343.87 | $19,818.40 | Highways ..... | $51,461.11 | $1,898.97 | ..... | $85,450.00 |

*Included in city assets and liabilities .

## CHESHIRE COUNTY.

| TOWNS. | Assets. | | | | Liabilities. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Alstead | $1,279.54 | $1,165.66 | ..... | $2,445.20 | $544.66 | $2,400.00 | $606.00 | $3,550.66 |
| Chesterfield | 353.54 | 228.67 | $1,910.71 | 2,492.92 | 865.74 | ..... | ..... | 865.74 |
| Dublin | 12,512.69 | 828.67 | 77.12 | 13,418.48 | 1,436.56 | 22,000.00 | ..... | 23,436.56 |
| Fitzwilliam | 1,101.76 | 197.52 | 44.17 | 1,343.45 | 747.91 | 4,668.05 | 1,553.93 | 6,969.89 |
| Gilsum | 724.93 | 710.89 | 1,018.75 | 2,454.57 | 461.57 | 9,282.64 | 722.40 | 10,466.61 |
| Harrisville | 1,969.47 | 281.54 | 273.20 | 2,524.21 | 1,343.17 | 11,900.00 | ..... | 13,243.17 |
| Hinsdale | 186.07 | 541.05 | ..... | 727.12 | 714.34 | 20,500.00 | 2,903.61 | 24,117.95 |
| Jaffrey | 4,215.88 | 1,654.14 | 4,402.31 | 10,272.33 | 5,576.31 | 109,674.65 | ..... | 115,250.96 |
| Keene | 56,120.77 | 6,839.26 | 33,978.88 | 96,938.91 | 46,098.55 | 115,000.00 | 10,094.92 | 171,193.47 |
| Marlborough | 1,627.83 | 564.10 | 2,082.75 | 4,274.68 | 1,177.47 | 7,588.19 | ..... | 8,765.66 |
| Marlow | 16.49 | 125.47 | 1,436.83 | 1,578.79 | 223.65 | 3,000.00 | 1,952.75 | 5,176.40 |
| Nelson | 1,129.46 | 3.60 | 314.03 | 1,447.09 | 107.49 | ..... | ..... | 107.49 |
| Richmond | 961.06 | 306.84 | 222.53 | 1,490.43 | 1,074.40 | 1,000.00 | 108.00 | 2,182.40 |
| Rindge | 917.93 | 206.21 | ..... | 1,124.14 | 2,715.38 | 16,000.00 | 1,100.00 | 19,815.38 |
| Roxbury | 1,417.88 | 455.38 | 521.88 | 2,395.14 | 184.23 | ..... | ..... | 184.23 |
| Stoddard | 776.42 | ..... | 413.63 | 1,190.05 | 646.44 | ..... | ..... | 646.44 |
| Sullivan | 722.81 | 69.14 | 934.64 | 1,726.59 | 56.28 | 1,000.00 | ..... | 1,056.28 |
| Surry | 74.49 | ..... | 500.96 | 575.45 | 130.42 | 100.00 | ..... | 230.42 |
| Swanzey | 2,508.30 | 2,992.89 | 917.95 | 6,419.14 | 3,387.26 | 5,151.29 | 4,600.00 | 13,138.55 |
| Troy | 3,061.00 | 1,084.76 | 452.06 | 4,597.82 | 516.83 | 47,900.00 | ..... | 48,416.83 |
| Walpole | 750.90 | 222.50 | 6,801.65 | 7,775.05 | 733.95 | 56,500.00 | ..... | 57,233.95 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Westmoreland . | 1,103.10 | 681.89 | 197.17 | 1,982.16 | 3,987.02 | ..... | 7,463.45 | 11,450.47 |
| Winchester .... | 7,739.89 | 549.46 | 4,013.58 | 12,302.93 | 1,383.88 | 30,600.00 | 10,345.86 | 42,329.74 |
| Aggregate . | $101,272.21 | $19,709.64 | $60,514.80 | $181,496.65 | $74,113.51 | $464,264.82 | $41,450.92 | $579,829.25 |

## CHESHIRE COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Alstead | $1,105.46 | ..... | Highways | $703.03 | ..... | $208.95 | ..... |
| Chesterfield | ..... | $1,627.18 | ..... | 943.23 | ..... | ..... | ..... |
| Dublin | 10,018.08 | ..... | Highways | 454.91 | ..... | ..... | ..... |
| Fitzwilliam | 5,626.44 | ..... | ..... | 1,004.09 | ..... | ..... | ..... |
| Gilsum | 8,012.04 | ..... | Highways | 76.11 | ..... | ..... | ..... |
| Harrisville | 10,718.96 | ..... | Gratuity to railroad, damages to bridges | 400.63 | ..... | ..... | ..... |
| Hinsdale | 23,390.83 | ..... | ..... | 360.15 | $1,500.00 | ..... | ..... |
| Jaffrey | 104,978.63 | ..... | School houses, roads, bridges, water works | 396.09 | 2,500.00 | ..... | ..... |
| Keene | 74,254.56 | ..... | Water works, roads, bridges, trust funds | 4,347.32 | 143,900.00 | ..... | ..... |
| Marlborough | 4,490.98 | ..... | ..... | 782.33 | 352.25 | ..... | ..... |
| Marlow | 3,597.61 | ..... | Trust funds | 168.10 | 3.80 | ..... | ..... |
| Nelson | ..... | 1,339.60 | ..... | 47.20 | ..... | ..... | ..... |
| Richmond | 691.97 | ..... | ..... | 1,144.87 | ..... | ..... | ..... |
| Rindge | 18,691.24 | ..... | Electric lights | 709.88 | ..... | ..... | ..... |
| Roxbury | ..... | 2,210.91 | ..... | 80.62 | 300.00 | ..... | ..... |
| Stoddard | ..... | 543.61 | ..... | 163.04 | .50 | ..... | ..... |
| Sullivan | ..... | 670.31 | ..... | 202.36 | ..... | ..... | ..... |
| Surry | ..... | 345.03 | ..... | 129.49 | ..... | ..... | ..... |
| Swanzey | 6,719.41 | ..... | Highways, trust funds | 644.52 | ..... | ..... | ..... |
| Troy | 43,819.01 | ..... | Water works | 424.38 | 26.66 | ..... | ..... |
| Walpole | 49,458.90 | ..... | Bridges | 3,643.14 | ..... | ..... | $34,800.00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Westmoreland ... | 9,468.31 | ..... | Trust funds, new town hall ..... | 590.94 | ..... | ..... | ..... |
| Winchester ..... | 30,026.81 | ..... | Trust funds, town hall, library ..... | 2,794.23 | ..... | ..... | ..... |
| Aggregate .. | $405,069.24 | $6,736.64 | ..... | $20,210.66 | $148,583.21 | $208.95 | $34,800.00 |

## SULLIVAN COUNTY—*Concluded.*

| TOWNS. | Assets. | | | | Liabilities. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Acworth ..... | $108.43 | $28.30 | $1,129.13 | $1,265.86 | $806.80 | $9,150.00 | ..... | $9,956.80 |
| Charlestown .. | 14,346.06 | 191.73 | 27.60 | 14,565.39 | 2,737.51 | 73,000.00 | ..... | 75,737.51 |
| Claremont .... | 25,884.96 | 2,807.76 | 4,411.58 | 33,104.30 | 4,985.37 | 422,770.00 | $49,022.74 | 476,778.11 |
| Cornish ..... | 158.04 | 102.78 | 3,107.25 | 3,368.07 | 97.70 | 2,100.00 | ..... | 2,197.70 |
| Croydon ..... | 863.53 | 8.40 | 907.20 | 1,779.13 | 1,831.20 | ..... | 450.00 | 2,281.20 |
| Goshen ..... | 593.65 | ..... | 375.00 | 968.65 | 109.07 | 1,900.00 | ..... | 2,009.07 |
| Grantham ..... | 796.22 | 163.84 | 203.67 | 1,163.73 | 122.08 | ..... | 1,000.00 | 1,122.08 |
| Langdon ..... | 467.86 | 231.33 | ..... | 699.19 | 91.85 | 1,002.34 | ..... | 1,094.19 |
| Lempster ..... | 626.88 | 5.00 | 893.16 | 1,525.04 | 8.42 | 1,600.00 | 914.16 | 2,522.58 |
| Newport ..... | 3,287.22 | ..... | 948.52 | 4,235.74 | 5,705.13 | 253,150.00 | ..... | 258,855.13 |
| Plainfield ..... | 938.93 | 359.52 | 1,180.23 | 2,478.68 | 1,314.44 | 2,000.00 | 1,300.00 | 4,614.44 |
| Springfield .... | 257.52 | 280.80 | 804.58 | 1,342.90 | 1,009.51 | ..... | 3,042.56 | 4,052.07 |
| Sunapee ..... | 5,224.09 | 199.88 | 1,593.70 | 7,017.67 | 164.24 | 43,395.00 | 475.00 | 44,034.24 |
| Unity ..... | 859.71 | 156.69 | 566.48 | 1,582.88 | 328.68 | 5,000.00 | 600.00 | 5,928.68 |
| Washington ... | 334.32 | 127.00 | 152.43 | 613.75 | 423.52 | ..... | 275.00 | 698.52 |
| Aggregate . | $54,747.42 | $4,663.03 | $16,300.53 | $75,710.98 | $19,735.52 | $815,067.34 | $57,079.46 | $891,882.32 |

## SULLIVAN COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Acworth | $8,690.94 | ..... | Highways | $108.98 | ..... | ..... | ..... |
| Charlestown | 61,172.12 | ..... | Water supply | 2,464.33 | $7,300.00 | ..... | ..... |
| Claremont | 443,673.81 | ..... | ..... | 148.08 | 23,378.57 | ..... | ..... |
| Cornish | ..... | $1,170.37 | ..... | 28.65 | ..... | ..... | ..... |
| Croydon | 502.07 | ..... | New bridge | 347.28 | ..... | ..... | ..... |
| Goshen | 1,040.42 | ..... | General expense | 151.19 | ..... | ..... | ..... |
| Grantham | ..... | 41.65 | ..... | 110.46 | ..... | ..... | ..... |
| Langdon | 395.00 | ..... | Highways | 125.70 | 200.00 | ..... | ..... |
| Lempster | 997.54 | ..... | Highways | 76.60 | ..... | ..... | ..... |
| Newport | 254,619.39 | ..... | Water works, sewers, public buildings | 420.20 | 1,352.29 | ..... | ..... |
| Plainfield | 2,135.76 | ..... | Trust funds | 1,098.31 | ..... | ..... | ..... |
| Springfield | 2,709.17 | ..... | War debt | 623.33 | ..... | ..... | ..... |
| Sunapee | 37,016.57 | ..... | Water works | 1,593.14 | ..... | ..... | ..... |
| Unity | 4,345.80 | ..... | Law suit damage | 24.51 | ..... | ..... | ..... |
| Washington | 84.77 | ..... | ..... | 710.85 | ..... | ..... | ..... |
| Aggregate | $817,383.36 | $1,212.02 | ..... | $8,031.61 | $32,230.86 | ..... | ..... |

## GRAFTON COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Alexandria .... | $1,211.23 | $277.37 | $572.52 | $2,061.12 | $905.91 | ..... | $3,822.00 | $4,727.91 |
| Ashland ..... | 3,192.20 | 2.00 | ..... | 3,194.20 | 93.84 | $30,382.20 | ..... | 30,476.04 |
| Bath ..... | 1,412.39 | 835.22 | 2,606.85 | 4,854.46 | 649.28 | 4,000.00 | 1,,500.00 | 6,149.28 |
| Benton ..... | 318.29 | ..... | 199.50 | 517.79 | 35.40 | ..... | ..... | 35.40 |
| Bethlehem .... | 1,290.21 | 218.97 | 205.07 | 1,714.25 | 755.38 | 11,723.90 | 900.00 | 13,379.28 |
| Bridgewater ... | 1,323.60 | 53.10 | 459.90 | 1,836.60 | 127.98 | ..... | ..... | 127.98 |
| Bristol ..... | 2,987.46 | 261.41 | ..... | 3,248.87 | 268.99 | 13,000.00 | 100.00 | 13,368.99 |
| Campton ..... | 1,965.66 | 347.99 | 4,333.69 | 6,647.34 | 198.29 | 9,002.78 | ..... | 9,201.07 |
| Canaan ..... | 122.23 | 289.37 | 165.46 | 577.06 | 800.34 | ..... | 3,200.00 | 4,000.34 |
| Dorchester .... | 135.78 | 54.67 | ..... | 190.45 | ..... | 2,039.41 | ..... | 2,039.41 |
| Easton ..... | 1,699.60 | 422.85 | ..... | 2,122.45 | 759.50 | ..... | ..... | 759.50 |
| Ellsworth ..... | 6.88 | 32.12 | 109.43 | 148.43 | 61.57 | ..... | ..... | 61.57 |
| Enfield ..... | 5,866.73 | 171.74 | 68.27 | 6,106.74 | 174.65 | 6,000.00 | 2,866.00 | 9,040.65 |
| Franconia ..... | 1,172.68 | 1,685.83 | 258.54 | 3,117.05 | ..... | 2,200.00 | 528.00 | 2,728.00 |
| Grafton ..... | 3,167.32 | 281.17 | 976.66 | 4,425.15 | 495.05 | ..... | 1,310.50 | 1,805.55 |
| Groton ..... | 2,952.80 | 100.00 | 62.08 | 3,114.88 | 140.46 | 212.71 | ..... | 353.17 |
| Hanover ..... | 66.42 | 575.17 | 1,546.51 | 2,188.10 | 284.47 | ..... | 4,000.00 | 4,284.47 |
| Haverhill ..... | 1,445.38 | 622.47 | 896.29 | 2,964.14 | 1,149.29 | 8,000.00 | ..... | 9,149.29 |
| Hebron ..... | 1,162.45 | 20.27 | ..... | 1,182.72 | 69.49 | ..... | ..... | 69.49 |
| Holderness .... | 2,084.08 | 11.20 | 265.36 | 2,360.64 | 1,476.21 | 2,000.00 | 300.00 | 3,776.21 |
| Landaff ..... | 603.79 | 558.95 | ..... | 1,162.74 | 84.38 | 3,500.00 | 850.00 | 4,434.38 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Lebanon ..... | 10,139.85 | 585.24 | 313.61 | 11,038.70 | 2,422.68 | ..... | ..... | 2,422.68 |
| Lincoln ..... | 6,049.46 | 26.48 | ..... | 6,075.94 | ..... | ..... | ..... | ..... |
| Lisbon ..... | 3,146.73 | 806.16 | ..... | 3,952.89 | 266.61 | 21,000.00 | ..... | 21,266.61 |
| Littleton ..... | 88,613.97 | 1,200.00 | 1,399.69 | 91,213.66 | 2,691.59 | 263,000.00 | ..... | 265,691.59 |
| Livermore .... | 489.39 | 105.00 | ..... | 594.39 | ..... | ..... | ..... | ..... |
| Lyman ..... | 983.76 | 61.94 | 266.74 | 1,312.44 | 342.48 | ..... | ..... | 342.48 |
| Lyme ..... | 2,409.03 | 34.27 | 1,551.93 | 3,995.23 | 940.32 | 3,200.08 | 3,724.57 | 7,864.97 |
| Monroe ..... | 446.84 | 130.39 | 366.96 | 944.19 | 133.61. | ..... | 1,259.00 | 1,392.61 |
| Orange ..... | 444.63 | 149.06 | 330.79 | 924.48 | 7.75 | ..... | ..... | 7.75 |
| Orford ..... | 386.88 | 451.21 | 2,975.90 | 3,813.99 | 418.27 | 6,000.00 | 450.00 | 6,868.27 |
| Piermont ..... | 2,039.24 | 157.46 | ..... | 2,196.70 | 549.34 | 11,852.50 | 947.25 | 13,349.09 |
| Plymouth ..... | 3,849.76 | 487.59 | 1,521.40 | 5,858.75 | 1,495.91 | 2,786.97 | ..... | 4,282.88 |
| Rumney ..... | 272.31 | 104.50 | 694.32 | 1,071.13 | 108.02 | 1,000.00 | ..... | 1,108.02 |
| Thornton ..... | 1,507.27 | 1,585.32 | 4,606.91 | 7,699.50 | 163.08 | 16,456.48 | ..... | 16,619.56 |
| Warren ..... | 3,094.27 | 846.43 | 846.21 | 4,786.91 | 913.87 | 5,300.00 | 2,000.00 | 8,213.87 |
| Waterville ..... | 2,884.41 | ..... | ..... | 2,884.41 | ..... | ..... | ..... | ..... |
| Wentworth .... | 475.81 | 34.06 | 972.27 | 1,482.14 | 51.00 | 1,100.00 | ..... | 1,151.00 |
| Woodstock .... | 9,572.64 | 69.50 | 2,928.65 | 12,570.79 | ..... | 10,610.63 | ..... | 10,610.63 |
| Aggregate . | $170,993.43 | $13,656.48 | $31,501.51 | $216,151.42 | $19,035.01 | $434,367.66 | $27,757.32 | $481,159.99 |

GRAFTON COUNTY—*Concluded.*

| TOWNS. | NET. | | Purpose for which debt was incurred. | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Alexandria | $2,666.79 | | Trust funds | $394.61 | | | |
| Ashland | 27,281.84 | | Water works | 951.90 | $10,250.84 | | |
| Bath | 1,294.82 | | Trust funds | 2,276.74 | 147.34 | | |
| Benton | | $482.39 | | 329.33 | | | |
| Bethlehem | 11,665.03 | | | 1,523.53 | | $6,133.14 | $45,877.92 |
| Bridgewater | | 1,708.62 | | 101.03 | | | |
| Bristol | 10,120.12 | | Highways | 731.45 | | | |
| Campton | 2,553.73 | | Highways | 52.89 | 75.22 | | |
| Canaan | 3,423.28 | | Trust funds | 1,530.87 | 745.85 | | |
| Dorchester | 1,848.96 | | War debt, law suit | 549.46 | | | |
| Easton | | 1,362.95 | | 363.74 | | | |
| Ellsworth | | 86.86 | | 111.67 | | | |
| Enfield | 2,933.91 | | Trust funds | 951.07 | | 4,681.41 | 36,813.50 |
| Franconia | | 389.05 | | 710.04 | | | |
| Grafton | | 2,619.60 | | 732.66 | | | |
| Groton | | 2,761.71 | | 15.46 | | | |
| Hanover | 2,096.37 | | Trust funds | 457.90 | 27,439.99 | 29,101.31 | 13,751.50 |
| Haverhill | 6,185.15 | | Water works | 6,017.76 | 32,545.00 | 668.81 | 25,000.00 |
| Hebron | | 1,113.23 | | 323.44 | | | |
| Holderness | 1,415.57 | | Highways | 653.27 | | | |
| Landaff | 3,271.64 | | Highways | 309.35 | | | |
| Lebanon | | 8,616.02 | | 3,902.02 | 43,034.00 | 201.14 | 12,000.00 |
| Lincoln | | 6,075.94 | | 1,769.23 | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Lisbon | 17,313.72 | | Town building bridges, schools | 58.54 | 35,636.45 | | |
| Littleton | 174,477.92 | | | 3,433.00 | 25,425.00 | 27,603.36 | 73,905.63 |
| Livermore | | 594.39 | | | | | |
| Lyman | | 969.96 | | 288.92 | | | |
| Lyme | 3,869.74 | | Trust funds, highways | 906.88 | 84.00 | | |
| Monroe | 448.42 | | Trust funds | 804.98 | | | |
| Orange | | 916.73 | | 203.17 | | | |
| Orford | 3,054.28 | | Highways and bridges | 193.56 | | | |
| Piermont | 11,152.39 | | Bridges, town improvements | 550.30 | | | |
| Plymouth | | 1,575.87 | | 1,104.65 | 73,985.12 | 1,216.70 | 25,008.68 |
| Rumney | 36.89 | | | 52.47 | 240.00 | | |
| Thornton | 8,920.06 | | Highways | | | | |
| Warren | 3,426.96 | | Highways, trust fund | 1,107.37 | | | |
| Waterville | | 2,884.41 | | | | | |
| Wentworth | | 331.14 | | 22.30 | | | |
| Woodstock | | 1,960.16 | | 2,723.57 | | | |
| Aggregate | $299,457.60 | $34,449.03 | | $36,209.13 | $249,608.81 | $69,605.87 | $232,357.23 |

## COOS COUNTY.

| TOWNS. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due town. | Uncollected taxes. | Total assets. | Accounts owed by town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Berlin | $111,735.93 | $7,966.34 | $30,799.36 | $150,501.63 | $2,142.77 | $378,000.00 | ..... | $380,142.77 |
| Carroll | 2,598.27 | ..... | 314.91 | 2,913.18 | 695.00 | 16,000.00 | ..... | 16,695.00 |
| Clarksville | 2,500.80 | ..... | 141.46 | 2,642.26 | 1,144.45 | ..... | ..... | 1,144.45 |
| Colebrook | 1,158.13 | 272.66 | 211.56 | 1,452.35 | 323.19 | 11,000.00 | $400.00 | 11,723.19 |
| Columbia | 57.07 | ..... | ..... | 57.07 | ..... | ..... | ..... | ..... |
| Dalton | 2,737.76 | 77.77 | 1,297.06 | 4,112.59 | 168.70 | 8,040.00 | ..... | 8,208.70 |
| Dummer | 946.64 | 5.30 | ..... | 951.94 | 23.25 | 1,500.00 | ..... | 1,523.25 |
| Errol | 3,786.89 | 313.81 | 1,362.12 | 5,462.82 | 240.81 | ..... | ..... | 240.81 |
| Gorham | 58,287.72 | 1,963.55 | 1,775.72 | 62,026.99 | 632.22 | 103,000.00 | 7,760.19 | 111,392.41 |
| Jefferson | 35.44 | 146.83 | 224.66 | 406.93 | 101.03 | 26,016.57 | ..... | 26,117.60 |
| Lancaster | 6,847.65 | 2,430.08 | 283.61 | 9,561.34 | 2,455.48 | 17,000.00 | 16,332.73 | 35,788.21 |
| Milan | 2,811.09 | 36.00 | 86.13 | 2,933.22 | 506.44 | ..... | ..... | 506.44 |
| Northumberland | 5,384.43 | 1,253.75 | 221.69 | 6,859.87 | 417.85 | 33,158.98 | ..... | 33,576.83 |
| Pittsburg | 2,215.46 | ..... | 14.00 | 2,229.46 | ..... | ..... | 1,060.78 | 1,060.78 |
| Randolph | 341.49 | 32.60 | 1,136.72 | 1,510.81 | 594.66 | 300.00 | ..... | 894.66 |
| Shelburne | 1,132.76 | 285.92 | 478.41 | 1,897.09 | 833.54 | 3,000.00 | ..... | 3,833.54 |
| Stark | 402.98 | 451.47 | 124.40 | 978.85 | 90.57 | ..... | ..... | 90.57 |
| Stratford | 5,788.93 | 301.50 | ..... | 6,090.43 | 402.72 | ..... | 250.00 | 652.72 |
| Stewartstown | 581.86 | 334.00 | 42.39 | 958.25 | 300.00 | ..... | ..... | 300.00 |
| Whitefield | 931.01 | 1,246.66 | ..... | 2,177.67 | 41.10 | 52,000.00 | ..... | 52,041.10 |
| Wentworth's Location | 233.44 | 18.06 | ..... | 251.50 | 8.93 | 1,016.95 | ..... | 1,025.88 |
| Aggregate | $210,515.75 | $17,136.30 | $38,324.20 | $265,976.25 | $11,122.71 | $650,032.50 | $25,803.70 | $686,958.91 |

## COOS COUNTY—*Concluded.*

| TOWNS. | Net. | | Purpose for which debt was incurred. | Schools. | | Precincts. | |
|---|---|---|---|---|---|---|---|
| | Debt. | Surplus. | | Assets. | Liabilities. | Assets. | Liabilities. |
| Berlin | $229,641.14 | ..... | ..... | $254.43 | $40,000.00 | ..... | ..... |
| Carroll | 13,781.82 | ..... | Town water system | 862.99 | ..... | ..... | ..... |
| Clarksville | ..... | $1,497.81 | ..... | 237.03 | ..... | ..... | ..... |
| Colebrook | 10,270.84 | ..... | ..... | 1,953.89 | 23,500.00 | $22.24 | $200.00 |
| Columbia | ..... | 57.07 | ..... | 39.48 | ..... | ..... | ..... |
| Dalton | 4,096.11 | ..... | Civil war debt | 178.22 | ..... | ..... | ..... |
| Errol | ..... | 5,222.01 | Highways | 139.46 | 291.52 | ..... | ..... |
| Dummer | 571.31 | ..... | ..... | 1,143.64 | 50.00 | ..... | ..... |
| Gorham | 49,365.42 | ..... | ..... | 1,220.67 | 8,500.00 | ..... | ..... |
| Jefferson | 25,710.67 | ..... | State roads | 127.21 | 1,900.00 | ..... | ..... |
| Lancaster | 26,226.87 | ..... | Road work, water works, trust funds | 2,158.14 | 61,700.00 | 4,312.28 | 24,400.00 |
| Milan | ..... | 2,426.78 | ..... | 262.89 | ..... | ..... | ..... |
| Northumberland | 26,716.96 | ..... | Water works | 4,379.72 | 61,750.50 | ..... | ..... |
| Pittsburg | ..... | 1,168.68 | ..... | 3,552.73 | ..... | ..... | ..... |
| Randolph | ..... | 616.15 | ..... | 510.88 | ..... | ..... | ..... |
| Shelburne | 1,936.45 | ..... | New bridge | 613.02 | ..... | ..... | ..... |
| Stark | ..... | 888.28 | ..... | 1.65 | ..... | ..... | ..... |
| Stratford | ..... | 5,437.71 | ..... | 1,460.06 | 25,000.00 | ..... | ..... |
| Stewartstown | ..... | 658.25 | ..... | 856.69 | 11,500.00 | 589.44 | 3,500.00 |
| Whitefield | 49,863.43 | ..... | ..... | 2,140.23 | 15,975.00 | 750.13 | 54,500.00 |
| Wentworth's Location | 774.38 | ..... | Water works | 238.80 | ..... | ..... | ..... |
| Aggregate | $438,955.40 | $17,972.74 | ..... | $22,331.93 | $250,167.02 | $5,674.09 | $82,600.00 |

## RECAPITULATION BY COUNTIES.

| COUNTIES. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking fund. | Accounts due towns. | Uncollected taxes. | Total assets. | Accounts due from town. | Bonds and notes outstanding. | Trust Funds. Amount of principal used by towns. | Total liabilities. |
| Rockingham . | $359,251.18 | $38,478.06 | $106,542.10 | $504,271.34 | $111,716.77 | $1,280,161.36 | $45,456.50 | $1,437,334.63 |
| Strafford .... | 167,581.64 | 3,217.18 | 36,510.02 | 207,308.84 | 21,171.46 | 931,040.36 | 28,548.89 | 980,760.71 |
| Belknap ..... | 40,956.85 | 5,794.80 | 16,041.94 | 62,793.59 | 17,186.54 | 326,246.69 | 21,441.60 | 364,874.83 |
| Carroll ..... | 36,649.43 | 4,142.40 | 2,862.62 | 43,654.45 | 10,824.90 | 39,126.66 | 11,696.47 | 61,648.03 |
| Merrimack .. | 97,519.06 | 20,279.18 | 77,178.27 | 194,976.51 | 71,109.34 | 853,247.55 | 96,306.66 | 1,020,663.55 |
| Hillsborough . | 1,111,325.67 | 16,448.81 | 157,997.89 | 1,285,772.37 | 77,258.20 | 3,163,368.60 | 89,671.04 | 3,330,297.84 |
| Cheshire .... | 101,272.21 | 19,709.64 | 60,514.80 | 181,496.65 | 74,113.51 | 464,264.82 | 41,450.92 | 579,829.25 |
| Sullivan ..... | 54,747.42 | 4,663.03 | 16,300.53 | 75,710.98 | 19,735.52 | 815,067.34 | 57,079.46 | 891,882.32 |
| Grafton ..... | 170,993.43 | 13,656.48 | 31,501.51 | 216,151.42 | 19,035.01 | 434,367.66 | 27,757.32 | 481,159.99 |
| Coös ..... | 210,515.75 | 17,136.30 | 38,324.20 | 265,976.25 | 11,122.71 | 650,032.50 | 25,803.70 | 686,958.91 |
| Aggregate | $2,350,812.64 | $143,525.88 | $543,773.88 | $3,038,112.40 | $433,273.96 | $8,956,923.54 | $445,212.56 | $9,835,410.06 |

## RECAPITULATION BY COUNTIES—*Concluded.*

| COUNTIES. | NET. | | SCHOOLS. | | PRECINCTS. | |
|---|---|---|---|---|---|---|
| | Debt. | Surplus. | Assets. | Liabilities. | Assets. | Liabilities. |
| Rockingham | $948,889.00 | $15,825.71 | $101,648.09 | $213,361.85 | $10,448.99 | $134,385.00 |
| Strafford | 780,922.28 | 7,470.41 | 8,701.27 | 79,800.00 | 84,354.69 | 187,269.79 |
| Belknap | 307,899.27 | 5,818.03 | 11,197.29 | 25,220.00 | 7,443.90 | 56,309.02 |
| Carroll | 35,484.14 | 17,490.56 | 14,956.77 | 3,200.86 | 14,652.74 | 195,889.55 |
| Merrimack | 840,310.84 | 14,623.80 | 29,728.25 | 237,804.19 | 36,737.62 | 635,097.65 |
| Hillsborough | 2,064,343.87 | 19,818.40 | 51,461.11 | 1,898.97 | ..... | 85,450.00 |
| Cheshire | 405,069.24 | 6,736.64 | 20,210.66 | 148,583.21 | 208.95 | 34,800.00 |
| Sullivan | 817,383.36 | 1,212.02 | 8,031.61 | 32,230.86 | ..... | ..... |
| Grafton | 299,457.60 | 34,449.03 | 36,209.13 | 249,608.81 | 69,605.87 | 232,357.23 |
| Coös | 438,955.40 | 17,972.74 | 22,331.93 | 250,167.02 | 5,674.09 | 82,600.00 |
| Aggregate | $6,938,715.00 | $141,417.34 | $304,476.11 | $1,241,875.77 | $229,126.85 | $1,644,158.24 |
| Less Surplus | 141,417.34 | | | | | |
| **Net Debt** | $6,797,297.66 | | | | | |

## TABULAR STATEMENT.

**Showing the financial condition of the several counties at the close of the fiscal year ending December 31, 1916.**

| COUNTIES. | ASSETS. | | | | LIABILITIES. | | | |
|---|---|---|---|---|---|---|---|---|
| | Cash on hand, including sinking funds. | Bills due county. | Uncollected taxes. | Total assets. | Bills owed by county. | Notes outstanding. | Bonds outstanding. | Total liabilities. |
| Rockingham .... | $35,150.14 | ..... | ..... | $35,150.14 | ..... | ..... | $110,000.00 | $110,000.00 |
| Strafford ..... | 41,234.30 | ..... | ..... | 41,234.30 | ..... | ..... | ..... | ..... |
| Belknap ..... | 500.30 | $275.00 | ..... | 775.30 | ..... | $1,000.00 | ..... | 1,000.00 |
| Carroll ..... | 16,753.63 | ..... | $1,681.25 | 18,434.88 | $1,229.53 | 41,100.00 | 35,000.00 | 77,329.53 |
| Merrimack ..... | 15,346.45 | ..... | ..... | 15,346.45 | 500.00 | ..... | ..... | 500.00 |
| Hillsborough ... | 69,072.55 | ..... | ..... | 69,072.55 | ..... | 40,000.00 | 193,653.67 | 233,653.67 |
| Cheshire ..... | 20,461.75 | ..... | ..... | 20,461.75 | ..... | ..... | ..... | ..... |
| Sullivan ..... | 4,815.92 | ..... | ..... | 4,815.92 | ..... | 20,500.00 | 19,000.00 | 39,500.00 |
| Grafton ..... | 1,023.15 | 2,265.68 | 656.47 | 3,945.30 | 1,127.05 | ..... | 20,000.00 | 21,127.05 |
| Coos ..... | 9,474.40 | 1,296.82 | 4,004.51 | 14,775.73 | 2,393.98 | 30,000.00 | 30,000.00 | 62,393.98 |
| Aggregate .. | $213,832.59 | $3,837.50 | $6,342.23 | $224,012.32 | $5,250.56 | $132,600.00 | $407,653.67 | $545,504.23 |

## TABULAR STATEMENT—*Concluded.*

Showing the financial condition of the several counties at the close of the fiscal year ending December 31, 1916.

| COUNTIES. | NET. | | Value of county buildings and farm. | Value of stock and personal property. | Purpose for which debt was incurred. |
|---|---|---|---|---|---|
| | Debt. | Surplus. | | | |
| Rockingham | $74,849.86 | ..... | $285,362.00 | $51,737.43 | County court houses, county jails and hospital. |
| Strafford | ..... | $41,234.30 | 197,000.00 | 55,789.95 | |
| Belknap | 224.70 | ..... | 105,000.00 | 23,208.86 | |
| Carroll | 58,894.65 | ..... | 84,000.00 | 9,478.40 | County court house, county jail and hospital. |
| Merrimack | ..... | 14,846.45 | 211,648.66 | 35,225.29 | |
| Hillsborough | 164,581.12 | ..... | 557,582.00 | 87,162.77 | County buildings. |
| Cheshire | ..... | 20,461.75 | 163,000.00 | 21,151.52 | |
| Sullivan | 34,684.08 | ..... | 86,000.00 | 24,766.70 | Building jail, construction of water system, new heating plant, repairing almshouse. |
| Grafton | 17,181.75 | ..... | 183,750.00 | 48,887.19 | Addition and alteration to Woodsville court house. |
| Coös | 47,618.25 | ..... | 146,180.92 | 22,684.09 | New jail at Stewartstown and court house at Berlin. |
| Aggregate | $398,034.41 | $76,542.50 | $2,019,523.68 | $380,092.20 | |